



# **DIALOG GROUP BERHAD**

198901001388 (178694-V)  
(Incorporated in Malaysia)

Interim Financial Statements  
For The Financial Year Ended  
30 June 2023

**INTERIM FINANCIAL REPORT**

**CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS  
 FOR THE YEAR ENDED 30 JUNE 2023**

|  | NOTE | INDIVIDUAL PERIOD |                | CUMULATIVE PERIOD |                |
|--|------|-------------------|----------------|-------------------|----------------|
|  |      | 3 MONTHS ENDED    |                | 12 MONTHS ENDED   |                |
|  |      | 30/06/2023        | 30/06/2022     | 30/06/2023        | 30/06/2022     |
|  |      | RM'000            | RM'000         | RM'000            | RM'000         |
| Revenue  |      | 690,039           | 675,654        | 3,001,534         | 2,319,025      |
| Operating expenses   |      | (646,184)         | (597,350)      | (2,810,769)       | (2,040,879)    |
| Other operating income                                       |      | 37,412            | 13,085         | 71,430            | 60,668         |
| Share of profit of joint ventures and associates, net of tax |      | 82,071            | 54,560         | 364,028           | 251,589        |
| Finance costs  |      | (17,989)          | (19,269)       | (72,335)          | (40,101)       |
| <b>Profit before tax</b>                                     |      | <b>145,349</b>    | <b>126,680</b> | <b>553,888</b>    | <b>550,302</b> |
| Tax expense  |      | (10,056)          | (10,968)       | (33,265)          | (44,424)       |
| <b>Profit for the year</b>                                   |      | <b>135,293</b>    | <b>115,712</b> | <b>520,623</b>    | <b>505,878</b> |
| <b>Profit for the year attributable to:</b>                  |      |                   |                |                   |                |
| Owners of the parent   |      | 126,778           | 118,249        | 510,522           | 508,005        |
| Non-controlling interests                                    |      | 8,515             | (2,537)        | 10,101            | (2,127)        |
|  |      | <b>135,293</b>    | <b>115,712</b> | <b>520,623</b>    | <b>505,878</b> |
| Basic earnings per ordinary share (sen)                      | B13  | 2.25              | 2.10           | 9.05              | 9.00           |
| Diluted earnings per ordinary share (sen)                    | B13  | 2.25              | 2.10           | 9.05              | 9.00           |

*(The Condensed Consolidated Statement of Profit or Loss should be read in conjunction with the audited financial statements for the year ended 30 June 2022 and the accompanying explanatory notes attached to the Interim Financial Statements.)*

**INTERIM FINANCIAL REPORT**

**CONDENSED CONSOLIDATED STATEMENTS OF OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2023**

|  | NOTE | INDIVIDUAL PERIOD |                | CUMULATIVE PERIOD |                |
|--|------|-------------------|----------------|-------------------|----------------|
|  |      | 3 MONTHS ENDED    |                | 12 MONTHS ENDED   |                |
|  |      | 30/06/2023        | 30/06/2022     | 30/06/2023        | 30/06/2022     |
|  |      | RM'000            | RM'000         | RM'000            | RM'000         |
| <b>Profit for the year</b>   | B14  | 135,293           | 115,712        | 520,623           | 505,878        |
| <b>Other comprehensive income</b>  |      |                   |                |                   |                |
| <b>Items that may not be reclassified subsequently to profit or loss</b> |      |                   |                |                   |                |
| Fair value loss on other investment                                      |      | (17,706)          | (7,094)        | (6,645)           | (4,208)        |
| <b>Items that may be reclassified subsequently to profit or loss</b>     |      |                   |                |                   |                |
| Foreign currency translations  |      | 99,394            | 19,333         | 135,363           | 34,653         |
| Cash flow hedge  |      | 7,579             | 3,340          | 15,882            | 3,378          |
| Share of other comprehensive gain of joint ventures                      |      | 14,964            | 46,523         | 79,724            | 114,772        |
| <b>Other comprehensive income for the year</b>                           |      | <u>104,231</u>    | <u>62,102</u>  | <u>224,324</u>    | <u>148,595</u> |
| <b>Total comprehensive income for the year</b>                           |      | <u>239,524</u>    | <u>177,814</u> | <u>744,947</u>    | <u>654,473</u> |
| <b>Total comprehensive income attributable to:</b>                       |      |                   |                |                   |                |
| Owners of the parent   |      | 227,367           | 177,731        | 729,637           | 652,653        |
| Non-controlling interests  |      | 12,157            | 83             | 15,310            | 1,820          |
|  |      | <u>239,524</u>    | <u>177,814</u> | <u>744,947</u>    | <u>654,473</u> |

*(The Condensed Consolidated Statement of Other Comprehensive Income should be read in conjunction with the audited financial statements for the year ended 30 June 2022 and the accompanying explanatory notes attached to the Interim Financial Statements.)*

**INTERIM FINANCIAL REPORT**

**CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
 AS AT 30 JUNE 2023**

|  | NOTE | 30/06/2023<br>RM'000 | 30/06/2022<br>RM'000 |
|--|------|----------------------|----------------------|
| <b>ASSETS</b>  |      |                      |                      |
| <b>NON-CURRENT ASSETS</b>  |      |                      |                      |
| Property, plant and equipment  |      | 2,750,105            | 2,710,580            |
| Development of tank terminals  |      | 685,837              | 639,640              |
| Intangible assets  |      | 922,445              | 807,094              |
| Investments in joint ventures and associates                           | B12  | 1,814,313            | 1,535,590            |
| Inventories  | A16  | 271,655              | 237,805              |
| Other investments  |      | 49,077               | 55,238               |
| Deferred tax assets  |      | 76,976               | 65,183               |
|  |      | <b>6,570,408</b>     | <b>6,051,130</b>     |
| <b>CURRENT ASSETS</b>  |      |                      |                      |
| Inventories  | A16  | 70,853               | 73,452               |
| Trade and other receivables  | A17  | 904,614              | 859,876              |
| Current tax assets   |      | 20,438               | 17,290               |
| Other investment   |      | 24,702               | 5,000                |
| Cash and cash equivalents  | A18  | 1,720,621            | 1,840,307            |
|  |      | <b>2,741,228</b>     | <b>2,795,925</b>     |
| <b>TOTAL ASSETS</b>  |      | <b>9,311,636</b>     | <b>8,847,055</b>     |
| <b>EQUITY AND LIABILITIES</b>  |      |                      |                      |
| <b>Equity attributable to owners of the parent</b>                     |      |                      |                      |
| Share capital  |      | 1,698,323            | 1,698,303            |
| Treasury shares  |      | (3,625)              | (3,625)              |
| Reserves   |      | 3,881,431            | 3,359,720            |
|  |      | 5,576,129            | 5,054,398            |
| Perpetual Sukuk Wakalah  | B8   | 498,940              | 498,940              |
| Non-controlling interests  |      | 85,248               | 99,115               |
| <b>TOTAL EQUITY</b>  |      | <b>6,160,317</b>     | <b>5,652,453</b>     |
| <b>NON-CURRENT LIABILITIES</b>   |      |                      |                      |
| Bank Borrowings  | B7   | 1,363,710            | 1,526,934            |
| Senior Sukuk Wakalah   | B8   | 500,000              | 500,000              |
| Lease liabilities  |      | 16,914               | 17,789               |
| Deferred tax liabilities   |      | 4,623                | 1,484                |
|  |      | <b>1,885,247</b>     | <b>2,046,207</b>     |
| <b>CURRENT LIABILITIES</b>   |      |                      |                      |
| Trade and other payables   | A19  | 906,988              | 740,695              |
| Bank Borrowings  | B7   | 298,791              | 337,175              |
| Lease liabilities  |      | 5,327                | 5,885                |
| Current tax liabilities  |      | 54,966               | 64,640               |
|  |      | <b>1,266,072</b>     | <b>1,148,395</b>     |
| <b>TOTAL LIABILITIES</b>   |      | <b>3,151,319</b>     | <b>3,194,602</b>     |
| <b>TOTAL EQUITY AND LIABILITIES</b>                                    |      | <b>9,311,636</b>     | <b>8,847,055</b>     |
| <b>Net assets per share attributable to owners of the parent (sen)</b> |      | <b>98.8</b>          | <b>89.6</b>          |

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the year ended 30 June 2022 and the accompanying explanatory notes attached to the Interim Financial Statements.)

INTERIM FINANCIAL REPORT

CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 30 JUNE 2023

|  | Attributable to owners of the parent |                              |                             |                                |                  | Perpetual<br>Sukuk<br>Wakalah<br>RM'000 | Non -<br>controlling<br>interests<br>RM'000 | Total<br>equity<br>RM'000 |
|--|--------------------------------------|------------------------------|-----------------------------|--------------------------------|------------------|---|---|---------------------------|
|  | Share<br>capital<br>RM'000           | Treasury<br>shares<br>RM'000 | Other<br>reserves<br>RM'000 | Retained<br>earnings<br>RM'000 | Total<br>RM'000  |   |   |                           |
| <b>Balance as at 1 July 2022</b>                               | 1,698,303                            | (3,625)                      | 258,501                     | 3,101,219                      | 5,054,398        | 498,940                                 | 99,115                                      | 5,652,453                 |
| Total comprehensive income for the year                        | -                                    | -                            | 219,115                     | 510,522                        | 729,637          | -                                       | 15,310                                      | 744,947                   |
| Appropriation:   |                                      |                              |                             |                                |                  |   |   |                           |
| Final dividend for FY2022                                      | -                                    | -                            | -                           | (118,494)                      | (118,494)        | -                                       | -   | (118,494)                 |
| Interim dividend for FY2023                                    | -                                    | -                            | -                           | (73,353)                       | (73,353)         | -                                       | -   | (73,353)                  |
| Share options granted under ESOS                               | -                                    | -                            | 4,671                       | -                              | 4,671            | -                                       | 69  | 4,740                     |
| Dividend paid to non-controlling interests                     | -                                    | -                            | -                           | -                              | -                | -                                       | (5,405)                                     | (5,405)                   |
| Profit distribution paid to holders of Perpetual Sukuk Wakalah | -                                    | -                            | -                           | (20,750)                       | (20,750)         | -                                       | -   | (20,750)                  |
| Share options exercised  | 20                                   | -                            | -                           | -                              | 20               | -                                       | -   | 20                        |
| Disposal of a subsidiary                                       | -                                    | -                            | -                           | -                              | -                | -                                       | (5,240)                                     | (5,240)                   |
| Reclass subsidiary to joint venture                            | -                                    | -                            | -                           | -                              | -                | -                                       | (980)                                       | (980)                     |
| Additional shares subscription from non-controlling interest   | -                                    | -                            | -                           | -                              | -                | -                                       | 5   | 5                         |
| Capital Reduction payable to non-controlling interests         | -                                    | -                            | -                           | -                              | -                | -                                       | (14,729)                                    | (14,729)                  |
| Capital Reduction paid to non-controlling interests            | -                                    | -                            | -                           | -                              | -                | -                                       | (2,897)                                     | (2,897)                   |
| <b>Balance as at 30 June 2023</b>                              | <b>1,698,323</b>                     | <b>(3,625)</b>               | <b>482,287</b>              | <b>3,399,144</b>               | <b>5,576,129</b> | <b>498,940</b>                          | <b>85,248</b>                               | <b>6,160,317</b>          |
| <b>Balance as at 1 July 2021</b>                               | 1,697,751                            | (3,625)                      | 110,916                     | 2,792,626                      | 4,597,668        | 498,940                                 | 102,255                                     | 5,198,863                 |
| Total comprehensive income for the year                        | -                                    | -                            | 144,648                     | 505,504                        | 650,152          | 2,501                                   | 1,820                                       | 654,473                   |
| Appropriation:   |                                      |                              |                             |                                |                  |   |   |                           |
| Final dividend for FY2021                                      | -                                    | -                            | -                           | (107,209)                      | (107,209)        | -                                       | -   | (107,209)                 |
| Interim dividend for FY2022                                    | -                                    | -                            | -                           | (73,353)                       | (73,353)         | -                                       | -   | (73,353)                  |
| Share options granted under ESOS                               | -                                    | -                            | 3,024                       | -                              | 3,024            | -                                       | 231   | 3,255                     |
| Issuance of ordinary shares pursuant to ESOS exercised         | 553                                  | -                            | (87)                        | -                              | 466              | -                                       | (3)   | 463                       |
| Share issue expenses   | (1)                                  | -                            | -                           | -                              | (1)              | -                                       | -   | (1)                       |
| Distribution paid/payable to holders of Perpetual Sukuk        | -                                    | -                            | -                           | (20,750)                       | (20,750)         | (2,501)                                 | -   | (23,251)                  |
| Dividends paid to non-controlling interests                    | -                                    | -                            | -                           | -                              | -                | -                                       | (4,177)                                     | (4,177)                   |
| Additional shares subscription from non-controlling interest   | -                                    | -                            | -                           | -                              | -                | -                                       | 3,690                                       | 3,690                     |
| Acquisition of shares from non-controlling interests           | -                                    | -                            | -                           | 4,401                          | 4,401            | -                                       | (4,701)                                     | (300)                     |
| <b>Balance as at 30 June 2022</b>                              | <b>1,698,303</b>                     | <b>(3,625)</b>               | <b>258,501</b>              | <b>3,101,219</b>               | <b>5,054,398</b> | <b>498,940</b>                          | <b>99,115</b>                               | <b>5,652,453</b>          |

(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the year ended 30 June 2022 and the accompanying explanatory notes attached to the Interim Financial Statements.)

**INTERIM FINANCIAL REPORT**

**CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2023**

|   | <b>12 MONTHS ENDED</b> |                   |
|---|------------------------|-------------------|
|   | <b>30/06/2023</b>      | <b>30/06/2022</b> |
|   | <b>RM'000</b>          | <b>RM'000</b>     |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                                 |                        |                   |
| Profit before tax   | 553,888                | 550,302           |
| Adjustments for:  |                        |                   |
| Depreciation and amortisation   | 254,908                | 239,246           |
| Net interest expense  | 38,841                 | 20,407            |
| Share of profit of joint ventures and associates                            | (364,028)              | (251,589)         |
| Share options granted under ESOS  | 4,740                  | 3,255             |
| Other non-cash items  | (1,910)                | (2,519)           |
| Operating profit before working capital changes                             | 486,439                | 559,102           |
| Changes in working capital :  |                        |                   |
| Net change in inventories and receivables                                   | (23,140)               | (249,118)         |
| Net change in payables  | 146,871                | (15,752)          |
| <b>Cash from operations</b>   | 610,170                | 294,232           |
| Dividends received  | 162,705                | 254,026           |
| Interest received   | 32,757                 | 19,376            |
| Tax paid  | (67,298)               | (70,349)          |
| Tax refunded  | 11,843                 | 21,780            |
| <b>Net cash from operating activities</b>                                   | 750,177                | 519,065           |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                                 |                        |                   |
| Acquisition of shares from non-controlling interests                        | -                      | (300)             |
| Additions of intangible assets  | (211,046)              | (70,203)          |
| Additions of other investment   | (2,910)                | (4,426)           |
| Development of tank terminals   | (46,197)               | (49,741)          |
| Investments in joint ventures and associates                                | (209,714)              | (6,860)           |
| Redemption of redeemable preference shares from joint venture and associate | 250,521                | 102,969           |
| Net change in deposits with licensed banks                                  | (2)                    | 21                |
| Net cash on disposal of a subsidiary  | (70)                   | -                 |
| Proceeds from disposal of property, plant and equipment                     | 3,048                  | 12,746            |
| Proceeds from disposal of other investments                                 | 8,380                  | 12,193            |
| Purchase of property, plant and equipment                                   | (62,763)               | (61,559)          |
| Purchase of properties for development                                      | (24,791)               | (228,192)         |
| <b>Net cash used in investing activities</b>                                | (295,544)              | (293,352)         |

**INTERIM FINANCIAL REPORT**

**CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS  
 FOR THE YEAR ENDED 30 JUNE 2023 (CONTINUED)**

|  | <b>12 MONTHS ENDED</b>  |                         |
|--|-------------------------|-------------------------|
|  | <b>30/06/2023</b>       | <b>30/06/2022</b>       |
|  | <b>RM'000</b>           | <b>RM'000</b>           |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                    |                         |                         |
| Interest paid  | (71,598)                | (39,783)                |
| Share issue expenses   | -                       | (1)                     |
| Dividends paid   | (191,847)               | (180,562)               |
| Profit distribution to Sukuk holders                           | (20,750)                | (20,750)                |
| Dividend paid to non-controlling interests                     | (5,405)                 | (4,177)                 |
| Additional shares subscription from non-controlling interest   | 5                       | 3,690                   |
| Capital reduction from non-controlling interests               | (2,897)                 | -                       |
| Net repayment of bank borrowings                               | (305,517)               | (103,190)               |
| Net proceeds from issuance of Senior Sukuk Wakalah             | -                       | 499,470                 |
| Proceeds from issuances of shares                              | 20                      | 463                     |
| <b>Net cash (used in)/from financing activities</b>            | <b>(597,989)</b>        | <b>155,160</b>          |
| <b>NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS</b>    | <b>(143,356)</b>        | <b>380,873</b>          |
| <b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE YEAR</b>      |                         |                         |
| As previously reported   | 1,840,183               | 1,453,252               |
| Effects of exchange rate changes on cash and cash equivalents  | 23,670                  | 6,058                   |
|  | <u>1,863,853</u>        | <u>1,459,310</u>        |
| <b>CASH AND CASH EQUIVALENTS AT END OF THE YEAR (Note A18)</b> | <b><u>1,720,497</u></b> | <b><u>1,840,183</u></b> |

*(The Condensed Consolidated Statement of Cash Flow should be read in conjunction with the audited financial statements for the year ended 30 June 2022 and the accompanying explanatory notes attached to the Interim Financial Statements.)*

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## INTERIM FINANCIAL REPORT

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### NOTES TO THE INTERIM FINANCIAL REPORT

#### A EXPLANATORY NOTES PURSUANT TO MFRS 134

##### A1 Basis of preparation

The unaudited condensed consolidated interim financial statements have been prepared in accordance with the reporting requirements of Malaysian Financial Reporting Standards ("MFRS") 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board ("MASB") and Paragraph 9.22 Main Market Listing Requirements ("Listing Requirements") of Bursa Malaysia Securities Berhad ("Bursa Malaysia"). These interim financial statements also comply with IAS 34: Interim Financial Reporting issued by the International Accounting Standards Board.

The interim financial statements should be read in conjunction with the audited financial statements for the financial year ended 30 June 2022. The 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 30 June 2022.

##### A2 Changes in accounting policies

The audited financial statements of the Group for the year ended 30 June 2022 were prepared in accordance with Malaysian Financial Reporting Standards ("MFRS") framework issued by MASB. As per requirements under MFRS, the significant accounting policies adopted in preparing these interim financial statements are consistent with those of the audited financial statements for the year ended 30 June 2022 except as discussed below:

As of 1 July 2022, the Group has adopted the revised MFRSs and Amendments of MFRSs that have been issued by MASB as listed below:

##### MFRSs, Amendments to MFRSs

| Title  | Effective Date |
|--|----------------|
| 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 - <i>Proceeds before Intended Use</i> | 1 January 2022 |
| Amendments to MFRS 137 Onerous Contracts - <i>Cost of Fulfilling a Contract</i>            | 1 January 2022 |

The adoption of the above Amendments of MFRSs did not have any material impact to the condensed financial statements.

##### A3 Auditors' report of preceding annual audited financial statements

The auditors' report on the preceding year's audited financial statements was not subject to any qualification.



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## INTERIM FINANCIAL REPORT

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### **A EXPLANATORY NOTES PURSUANT TO MFRS 134 – CONTINUED**

#### **A4 Seasonal or cyclical factors**

The Group's operations are not affected by seasonal or cyclical factors.

#### **A5 Unusual items affecting assets, liabilities, equity, net income or cash flows**

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group for the current financial year ended 30 June 2023.

#### **A6 Material changes in estimates**

There were no changes in estimates of amounts reported in the prior financial year, which have a material effect in the current financial year.

#### **A7 Debt and equity securities**

There were no other issuance, cancellation, repurchase, resale and repayment of debt and equity securities for the current financial year except for exercise of 8,400 share options under the Employees' Share Option Scheme.

#### **A8 Dividends paid**

- i. A final dividend of 2.10 sen per ordinary share, amounting to RM118,493,965 in respect of financial year ended 30 June 2022 was paid on 20 December 2022.
- ii. A interim dividend of 1.30 sen per ordinary share, amounting to RM73,353,518 in respect of financial year ended 30 June 2023 was paid on 27 June 2023.

#### **A9 Property, plant and equipment**

There was no revaluation of property, plant and equipment brought forward from the previous audited financial statements.

#### **A10 Material events subsequent to the end of the financial year**

There were no material events subsequent to the current financial year ended 30 June 2023 and up to the date of this report, which is likely to substantially affect the profits of the Group.

**INTERIM FINANCIAL REPORT**

**A EXPLANATORY NOTES PURSUANT TO MFRS 134 - CONTINUED**

**A11 Operating segments**

The Group is principally involved in providing integrated technical services to the energy sectors in Malaysia and other areas of the world. Its operating segments are presented based on the geographical location of its customers. The performance of each segment is measured based on profit before tax as included in the internal management report reviewed by the chief operating decision maker.

The Group's operating segments for the financial year ended 30 June 2023 are as follows:

|  | <b>Malaysia</b> | <b>Thailand</b> | <b>Other</b>  | <b>Australia &amp;</b> | <b>Middle</b> | <b>Other</b>     | <b>Total</b>     |
|--|-----------------|-----------------|---------------|------------------------|---------------|------------------|------------------|
|  | <b>RM'000</b>   | <b>RM'000</b>   | <b>Asia</b>   | <b>New Zealand</b>     | <b>East</b>   | <b>Countries</b> | <b>RM'000</b>    |
|  |                 |                 | <b>RM'000</b> | <b>RM'000</b>          | <b>RM'000</b> | <b>RM'000</b>    |                  |
| <b>Segment profits before tax</b>                              | 338,955         | 93,001          | 57,905        | 25,110                 | 36,909        | 2,008            | 553,888          |
| <i>Included in the measure of segment profits are:</i>         |                 |                 |               |                        |               |                  |                  |
| <i>Revenue from external customers</i>                         | 1,635,984       | 247,586         | 305,864       | 481,792                | 321,333       | 8,975            | 3,001,534        |
| <i>Inter-segment revenue</i>                                   | 21,667          | -               | 958           | 5,174                  | -             | -                | 27,799           |
| <i>Depreciation and amortisation</i>                           | 226,487         | 578             | 4,229         | 15,285                 | 8,329         | -                | 254,908          |
| <i>Interest expense</i>  | 65,562          | 281             | 4,180         | 1,575                  | -             | -                | 71,598           |
| <i>Interest income</i>   | 30,338          | -               | 2,076         | 15                     | 328           | -                | 32,757           |
| <i>Share of profit/(loss) of joint ventures and associates</i> | 281,953         | 82,119          | (44)          | -                      | -             | -                | 364,028          |
| <b>Segment assets</b>  | 7,783,448       | 280,135         | 430,608       | 474,249                | 266,220       | -                | 9,234,660        |
| Deferred tax assets  |                 |                 |               |                        |               |                  | 76,976           |
| <b>Total assets</b>  |                 |                 |               |                        |               |                  | <u>9,311,636</u> |
| <i>Included in the measure of segment assets are:</i>          |                 |                 |               |                        |               |                  |                  |
| <i>Investments in joint ventures and associates</i>            | 1,604,882       | 209,431         | -             | -                      | -             | -                | 1,814,313        |
| <i>Changes to non-current assets:</i>                          |                 |                 |               |                        |               |                  |                  |
| - <i>Property, plant and equipment</i>                         | 28,184          | 194             | 1,445         | 30,415                 | 2,525         | -                | 62,763           |
| - <i>Intangible assets</i>                                     | 210,903         | -               | 140           | 3                      | -             | -                | 211,046          |
| - <i>Development of tank terminals</i>                         | 46,197          | -               | -             | -                      | -             | -                | 46,197           |
| - <i>Joint ventures and associates</i>                         | (221,130)       | 180,763         | (440)         | -                      | -             | -                | (40,807)         |
| - <i>Other investments</i>                                     | -               | -               | 74            | 2,836                  | -             | -                | 2,910            |
| <b>Segment liabilities</b>                                     | 2,825,723       | 4,040           | 144,671       | 103,788                | 68,474        | -                | 3,146,696        |
| Deferred tax liabilities                                       |                 |                 |               |                        |               |                  | 4,623            |
| <b>Total liabilities</b>                                       |                 |                 |               |                        |               |                  | <u>3,151,319</u> |

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**INTERIM FINANCIAL REPORT**

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**A EXPLANATORY NOTES PURSUANT TO MFRS 134 – CONTINUED**

**A12 Changes in the composition of the Group**

In August 2022, the Group completed the acquisition of the entire equity interest in Pan Orient Energy Corp. (“POEC”), for a cash consideration of USD39,200,000 (equivalent to approximately RM174,000,000). Pursuant to that, POEC is now an indirect wholly owned subsidiary of the Company. POEC through its wholly owned subsidiary Pan Orient Petroleum Pte. Ltd. (“POPS”), holds 50.01% equity interest in Pan Orient Energy (Siam) Ltd. (“POES”), which is the concessionaire and operator of Concession L53/48, onshore Thailand.

In December 2022, Dialog (Labuan) Ltd (“DLL”), a wholly owned indirect subsidiary, disposed off its entire 60% equity interest in Dialog Services Saudi Arabia Company Limited (“DSSA”), for a total cash consideration of SAR6,600,000 (equivalent to RM8,501,213). Following the disposal, DSSA ceased to be a subsidiary of the Group.

There were no other changes in the composition of the Group during the current financial year.

**A13 Commitments**

|  | <b>30/06/2023</b><br><b>RM'000</b> |
|--|------------------------------------|
| Capital commitments  |                                    |
| Capital expenditure in respect of property, plant and equipment: |                                    |
| - approved but not contracted for                                | 81,800                             |
| - contracted but not provided for                                | 34,200                             |
|  | 116,000                            |
| Commitments of the Group in respect of upstream business         | 133,000                            |

**A14 Changes in contingent liabilities and contingent assets**

The Company provides corporate guarantees up to a total amount of RM1,841.6 million (2022: RM2,257.3 million) to licensed banks for banking facilities granted to certain subsidiaries. The amount of the banking facilities utilised by the said subsidiaries totalled RM1,465.3 million as at 30.06.2023 (2022: RM1,669.3 million).

The Company also provides corporate guarantees up to a total amount of RM39.5 million (2022: RM Nil) to licensed banks for banking facilities granted to certain joint ventures. The amount of the banking facilities utilised by the said joint ventures totalled RM26.5 million as at 30.06.2023 (2022: RM Nil).

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**INTERIM FINANCIAL REPORT**

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**A EXPLANATORY NOTES PURSUANT TO MFRS 134 – CONTINUED**

**A15 Significant related party transactions**

Significant related party transactions which were entered into on agreed terms and prices for the financial year ended 30 June 2023 are set out below. The relationship of the related parties are disclosed in the audited financial statements for the financial year ended 30 June 2022.

|  | <b>12 MONTHS<br/>ENDED<br/>30/06/2023<br/>RM'000</b> |
|--|--|
| Transaction with associate and joint ventures: |  |
| Dividend income                                | 162,705  |
| Subcontract works                              | 74,307   |

**A16 Inventories**

|                           | <b>30/06/2023<br/>RM'000</b> |
|---------------------------|------------------------------|
| Non-current assets:       |                              |
| Land held for development | 271,655                      |
| Current assets:           |                              |
| Construction materials    | 9,133                        |
| Trading inventories       | 61,720                       |
|                           | 70,853                       |
|                           | 342,508                      |

**A17 Trade and other receivables**

|  | <b>30/06/2023<br/>RM'000</b> |
|--|------------------------------|
| Trade receivables                              | 521,534                      |
| Amounts due from customers for contract works  | 273,791                      |
| Amounts due from joint ventures and associates | 38,397                       |
| Other receivables, deposits and prepayments    | 51,558                       |
| Hedge derivative assets                        | 19,334                       |
|  | 904,614                      |

**A18 Cash and cash equivalents**

|  | <b>30/06/2023<br/>RM'000</b> |
|--|------------------------------|
| Bank balances and deposits with licensed banks             | 1,720,621                    |
| Less: Bank balances and deposits pledged to licensed banks | (124)                        |
|  | 1,720,497                    |

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**INTERIM FINANCIAL REPORT**

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**A EXPLANATORY NOTES PURSUANT TO MFRS 134 – CONTINUED**

**A19 Trade and other payables**

|   | <b>30/06/2023</b> |
|---|-------------------|
|   | <b>RM'000</b>     |
| Trade payables                              | 690,987           |
| Amounts due to customers for contract works | 38,118            |
| Accruals and other payables                 | 177,735           |
| Hedge derivative liabilities                | 148               |
|   | <u>906,988</u>    |

**A20 Employees' Share Option Scheme ("ESOS")**

The Company has implemented an ESOS scheme to attract and retain qualified and experienced employees. The scheme was approved by the shareholders at the Annual General Meeting held on 14 November 2018 and came into effect on 3 December 2018. The ESOS shall be in force for a period of ten (10) years until 2 December 2028.

In compliance with Malaysian Financial Reporting Standard, MFRS 2 on Share-based Payment, a total ESOS cost for share options amounted to RM4,740,000 was charged to the statement of profit or loss in the current financial year (FY2022: RM3,255,000).

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## INTERIM FINANCIAL REPORT

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### **B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA**

#### **B1 Performance analysis**

The Group closed its 4<sup>th</sup> quarter ended 30<sup>th</sup> June 2023 with a revenue of RM690.04 million and net profit after tax of RM135.29 million, higher by 2.13 % and 16.92 %, respectively compared to the corresponding quarter last year. As for the full financial year ended 30<sup>th</sup> June 2023 compared to last year, the Group's revenue of RM3.00 billion was higher by 29.43 % from RM2.32 billion, and its net profit after tax increased by 2.91 % to RM520.62 million from RM505.88 million.

During the current quarter and financial year, the Malaysian operations recorded increased revenue from its upstream, midstream, and downstream activities. The higher upstream revenue was mostly due to the offshore project implementation at Bayan field. The net profit from upstream business was however lower due to maintenance activities and higher operation costs.

The Malaysia midstream activities continued to contribute a stable revenue stream to the Group from the operation of DIALOG Terminals Langsat and DIALOG Terminals Pengerang (5). The profit contributions from these terminals for the current quarter and financial year were, however, lower due to higher financing costs.

The Malaysia downstream activities remained busy with various engineering, construction, fabrication, and plant maintenance projects. The unprecedented challenges brought on by the COVID-19 pandemic, conflict in Ukraine, inflationary pressures and manpower constraints continue to impact our on-going projects. These unexpected circumstances have caused severe supply chain disruption, higher material prices and labour costs. Despite these challenges, the Group's main priority is still to complete and deliver the committed projects, which have inevitably resulted in cost overruns and project losses.

On the International front, the Group reported higher revenue and net profit after tax for the current quarter and financial year contributed by increased activities and improved business environment oversea.

The Group has successfully completed the acquisition of 50.01% equity interest in Pan Orient Energy (Siam) Ltd., a concessionaire and operator of Concession L53/48, onshore Thailand oilfield in August 2022. This has contributed to a higher share of joint ventures' results to the Group in the current quarter and financial year.

#### **B2 Variation of results against preceding quarter**

There was no significant variation noted in the Group's profit before tax for the current financial quarter of RM145.35 million compared to RM141.24 million reported in the preceding quarter.

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## INTERIM FINANCIAL REPORT

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### **B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA – CONTINUED**

#### **B3 Prospects**

As a leading integrated technical service provider that is diversified across the upstream, midstream, and downstream businesses of the energy sector, DIALOG will remain focused and steadfast in the pursuit of its key long-term strategies. With our dedicated management team, we remain confident that our business model is well structured to manage and sustain the Group through periods of economic uncertainty, oil price volatility and currency movements.

In the Upstream business, in line with DIALOG's strategy to expand and diversify across its business streams, the Group made a significant step in August 2022 when it successfully completed the acquisition of 50.01% equity interest in Pan Orient Energy (Siam) Ltd., the concessionaire and operator of Concession L53/48 onshore Thailand oilfield.

In January 2023, the Group signed a Small Field Asset Production Sharing Contract with PETRONAS and Petroleum Sarawak Exploration and Production ("PSEP") to take 70% participating interest including operatorship in Baram Junior Cluster. PSEP holds the remaining 30% participating interest.

These ventures are in line with the Group's strategy of generating long term recurring income and expected to be the catalyst for further expansion and growth in the Upstream business, focusing on development and producing assets. Moving forward, we will continue to look for opportunities to enhance our development and production services and assets, while adopting new technologies to manage greenhouse gas emissions.

Looking ahead our focus will continue to be on the Midstream business, the ongoing development of Pengerang Deepwater Terminals ("PDT") into the largest petroleum and petrochemical hub for Asia Pacific region. Phase 3 of PDT has been designated for the development of more dedicated petroleum and petrochemical storage terminals for medium to long-term customers, potentially comprising energy traders, multinational energy companies, refineries, and petrochemical plants. This will support the further development of various downstream operations including those of the refinery and petrochemical plants within the Pengerang Integrated Petroleum Complex.

With approximately another 500 acres available for development, PDT's ideal location and one-stop integrated hub offering provides a compelling value proposition to energy players interested in Asia Pacific's demand growth over the next 30 years. In addition to Pengerang, the Group has another 17 acres of available land at DIALOG Terminals Langsat.

Today, DIALOG is the 2<sup>nd</sup> largest independent terminal owner cum operator in Southeast Asia with a current operating capacity of 5.1 million m<sup>3</sup>. The Group will continue to invest in phased capacity expansions for dedicated long-term customers across the Group midstream terminals business portfolio, in line with the Group's longer-term strategy to grow its sustainable and recurring income.

In the Downstream business, we will continue to leverage on our strengths and established track record in integrated technical services comprising Engineering, Procurement, Construction & Commissioning, Plant Maintenance & Catalyst Handling Services, and Specialist Products and Services. With the completion of PDT Phase 2, Phase 3A, and the refinery projects at RAPID, we are also now actively involved in the plant maintenance services for these complete projects, in addition to other external and existing projects.

## INTERIM FINANCIAL REPORT

### **B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA – CONTINUED**

#### **B3 Prospects – continued**

In the Sustainable and Renewable business, the Group's newly incorporated joint venture company, Dialog Diyou PCR Sdn. Bhd. (“Dialog Diyou”) has commenced commissioning its plant in August 2023. Dialog Diyou is principally to build, own and operate a food grade recycled polyethylene terephthalate (“recycled PET”) pellets production facility using recycled PET flakes as raw material to produce food grade recycled PET pellets for sale. The Group also incorporated Dialog Eseco Sdn. Bhd. to provide innovative solutions for waste management and support the implementation of recycling to promote circular economy.

In response to growing investor interest in low-carbon fuel alternatives, DIALOG marks its first venture into storage facilities for renewable fuel products under DIALOG Terminals Langsung (3). This venture will serve potential users such as biofuel production companies, energy trading houses and multinational energy companies. The 24,000 m<sup>3</sup> storage facilities will be connected to truck loading bays and existing marine facilities and is expected to commence operations by end-2024.

In addition, the Group invested in Hiringa Energy Limited, a company based in New Zealand which is involved in the production of green hydrogen and the operation of hydrogen filling stations. These ventures are a continuation of the initiatives by the Group to achieve business sustainability and fulfil its Environmental, Social and Governance agenda through commercially viable ventures.

As the economic environment is expected to remain extremely challenging in the short to medium-term, we will continue to build and strengthen our competencies by investing and multi-skilling our workforce to ensure we remain efficient and competitive. Alongside the investment in our people is also our investment in technology. DIALOG has long leveraged on technology to differentiate ourselves from our competitors. In this regard, our ongoing digital transformation initiatives have been progressing well and we will continue these initiatives to reinforce our competitiveness.

Barring any unforeseen circumstances, the Group remains optimistic of its positive performance in the financial year ending 30 June 2024.

#### **B4 Profit forecast and profit guarantee**

The Group did not announce any profit forecast nor profit guarantee for the current financial year.

#### **B5 Taxation**

|  | <b>INDIVIDUAL<br/>PERIOD</b> | <b>CUMULATIVE<br/>PERIOD</b> |
|--|------------------------------|------------------------------|
|  | <b>3 MONTHS</b>              | <b>12 MONTHS</b>             |
|  | <b>ENDED</b>                 | <b>ENDED</b>                 |
|  | <b>30/06/2023</b>            | <b>30/06/2023</b>            |
|  | <b>RM'000</b>                | <b>RM'000</b>                |
| Current tax  | 16,416                       | 43,178                       |
| Deferred tax   | (10,974)                     | (13,707)                     |
| Under provision in prior years   | 4,614                        | 3,794                        |
| <b>Total tax expense</b>   | <b>10,056</b>                | <b>33,265</b>                |
| Effective tax rate on profit before tax excluding share of profit of joint ventures and associates | 15.9%                        | 17.5%                        |

The effective tax rates for the quarter and financial year ended 30<sup>th</sup> June 2023 were lower than the statutory rate of 24% mainly due to non- taxable income and lower tax rates in foreign tax jurisdictions.



**INTERIM FINANCIAL REPORT**

**B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA – CONTINUED**

**B6 Status of corporate proposals**

Memorandum of Understanding with the State Government of Johor Darul Ta'zim and the State Secretary, Johor (Incorporated) ("SSI")

In April 2018, Dialog Pengerang Sdn. Bhd., a wholly owned subsidiary of the Company, had signed a Memorandum of Understanding with the State Government of Johor Darul Ta'zim and SSI to outline the understanding between the said parties for Dialog Terminals Pengerang CTF Sdn. Bhd., which is currently an indirect wholly owned subsidiary of the Company, to develop common tankage facilities (including shared infrastructure) and deepwater marine facilities to support and promote the petroleum and petrochemicals storage and handling tank terminal business to be constructed and carried out as Pengerang Deepwater Terminals Phase 3. Phase 3 will be developed on the land located next to Phase 2 within Pengerang Deepwater Terminals of approximately 300 acres and the indicative initial investment cost of RM2.5 billion. The Group, State Government of Johor Darul Ta'zim and SSI are currently finalising the terms of the joint venture.

There are no other corporate proposals announced but not completed as at date of this report.

**B7 Borrowings and debt securities**

As at 30 June 2023, the Group's bank borrowings were denominated in the following currencies:

|                        | <b>FC'000</b> | <b>RM'000</b>    |
|------------------------|---------------|------------------|
| Short term borrowings: |               |                  |
| Secured:               |               |                  |
| New Zealand Dollar     | 1,488         | 4,248            |
| Ringgit Malaysia       | -             | 8,000            |
| Singapore Dollar       | 22,000        | 75,680           |
| Unsecured:             |               |                  |
| Ringgit Malaysia       | -             | 181,024          |
| Sterling Pound         | -             | -                |
| United States Dollar   | 6,381         | 29,839           |
|                        |               | <u>298,791</u>   |
| Long term borrowings:  |               |                  |
| Secured:               |               |                  |
| New Zealand Dollar     | 6,361         | 18,163           |
| Ringgit Malaysia       | -             | 166,000          |
| Singapore Dollar       | 328,269       | 1,129,245        |
| Unsecured:             |               |                  |
| Ringgit Malaysia       | -             | 50,302           |
|                        |               | <u>1,363,710</u> |
|                        |               | <u>1,662,501</u> |

Included in the bank borrowings of the Group is RM1,234.4 million (30.06.2022: RM1,476.4 million) obtained under Islamic financing facilities.

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## INTERIM FINANCIAL REPORT

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### **B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA – CONTINUED**

**B8** In September 2020, the Company had obtained approval for an Islamic notes issuance programme of up to an aggregate amount of RM3.0 billion in nominal value based on the Shariah principle of Sukuk Programme with the Securities Commission Malaysia. The Sukuk Programme, which has a perpetual programme tenure, provides the Company the flexibility to issue, from time to time, senior Islamic medium term notes (“Senior Sukuk Wakalah”) and/or subordinated perpetual Islamic notes (“Perpetual Sukuk Wakalah”) subject to the aggregate outstanding nominal amount not exceeding RM3.0 billion at any point in time.

In November 2020, the Company had completed the first issuance of RM500 million Perpetual Sukuk Wakalah in nominal value with tenure of perpetual non-callable 7 years with a periodic distribution rate 4.15% per annum. The net nominal value after transaction costs is RM498.9 million.

In January 2022, the Company issued another RM500 million Senior Sukuk Wakalah in nominal value with tenure of 10 years with a periodic distribution rate 4.53% per annum.

#### **B9 Material litigation**

The Group is not engaged in any material litigation and is not aware of any legal proceeding that might materially affect the financial position or business of the Group.

#### **B10 Dividends**

- a) The Board of Directors, pursuant to the Company's Constitution, recommends a final cash dividend of 2.40 sen (previous corresponding year: 2.10 sen) per ordinary share in respect of the current financial year for approval of the shareholders at the forthcoming Annual General Meeting.
- b) The total cash dividend for current financial year of 3.70 sen per ordinary share is amounting to approximately RM209,353,518, comprises the following:
  - i) Interim cash dividend of 1.30 sen per ordinary share amounting to RM73,353,518; and
  - ii) Proposed final cash dividend of 2.40 sen per ordinary share amounting to approximately RM136,000,000.

The total dividend for the current financial year is in line with the Company's dividend policy of payout ratio of at least 40% of profit attributable to shareholders of RM510.5 million.

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**INTERIM FINANCIAL REPORT**

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**B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA – CONTINUED**

**B11 Derivative financial instruments**

As at 30 June 2023, the Group has the following outstanding derivatives:

|  | <b>Contract/Notional Value</b> |               | <b>Net fair value</b>                  |
|--|--------------------------------|---------------|--|
|  | <b>FC'000</b>                  | <b>RM'000</b> | <b>income/<br/>(losses)<br/>RM'000</b> |
| <b><u>Forward foreign exchange contracts</u></b> |                                |               |  |
| With maturity less than 1 year:                  |                                |               |  |
| Australian Dollar                                | 87                             | 267           | 0                                      |
| Euro   | 98                             | 479           | 16                                     |
| Singapore Dollar                                 | 3,201                          | 10,902        | 21                                     |
| Japanese Yen                                     | 37,566                         | 1,267         | (53)                                   |
| United States Dollar                             | 2,335                          | 10,592        | (225)                                  |
| <b><u>Interest rate swap contracts</u></b>       |                                |               |  |
| With maturity from 2 to 4 years:                 |                                |               |  |
| Singapore Dollar                                 | 175,000                        | 602,000       | 19,332                                 |

There has been no significant changes to the financial derivatives in respect of the following since the last financial year ended 30 June 2022:

- a) the credit risk, market risk, and liquidity risk associated with these financial derivatives;
- b) the cash requirement of the financial derivatives; and
- c) the policy in place for mitigating or controlling the risk associated with these financial derivatives.

The basis of fair value measurement is the difference between the contracted rates and the market forward rates. This resulted in the Group recording a gain when the rates moved in its favour and recording a loss when the rates moved unfavourably against the Group.

**B12 Investments in joint ventures and associates**

The Company provides corporate guarantees to joint ventures as disclosed in A14.

## INTERIM FINANCIAL REPORT

### B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF

#### B13 Earnings per share

The basic and diluted earnings per ordinary share for the current financial year is calculated by dividing the profit for the financial year attributable to owners of the Company by the weighted average number of ordinary shares after deducting treasury shares.

|  | INDIVIDUAL PERIOD |            | CUMULATIVE PERIOD |            |
|--|-------------------|------------|-------------------|------------|
|  | 3 MONTHS ENDED    |            | 12 MONTHS ENDED   |            |
|  | 30/06/2023        | 30/06/2022 | 30/06/2023        | 30/06/2022 |
| Profit for the financial year attributable to owners of the Company (RM'000) | 126,778           | 118,249    | 510,522           | 508,005    |
| Weighted average number of ordinary shares in issue ('000)                   | 5,642,570         | 5,642,569  | 5,642,573         | 5,642,502  |

Diluted earnings per ordinary share for the current financial year is calculated by dividing the profit for the financial year attributable to owners of the Company by the weighted average number of ordinary shares outstanding during the financial year adjusted for the effects of dilutive potential ordinary shares. The adjusted weighted average number of ordinary shares in issue and issuable has been arrived at based on the assumption that ESOS are exercised at the beginning of the financial year. The ordinary shares to be issued under ESOS are based on the assumed proceeds on the difference between average share price for the financial year and exercise price.

|   | INDIVIDUAL PERIOD |            | CUMULATIVE PERIOD |            |
|---|-------------------|------------|-------------------|------------|
|   | 3 MONTHS ENDED    |            | 12 MONTHS ENDED   |            |
|   | 30/06/2023        | 30/06/2022 | 30/06/2023        | 30/06/2022 |
| Profit for the financial year attributable to owners of the Company (RM'000)                        | 126,778           | 118,249    | 510,522           | 508,005    |
| Weighted average number of ordinary shares in issue ('000)  | 5,642,570         | 5,642,569  | 5,642,573         | 5,642,502  |
| Effect of dilution due to:  |                   |            |                   |            |
| - ESOS ('000)   | -                 | -          | -                 | -          |
| Adjusted weighted average number of ordinary shares applicable to diluted earnings per share ('000) | 5,642,570         | 5,642,569  | 5,642,573         | 5,642,502  |

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**INTERIM FINANCIAL REPORT**

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**B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF**

**B14 Profit for the year**

|   | <b>INDIVIDUAL<br/>PERIOD</b>                        | <b>CUMULATIVE<br/>PERIOD</b>                         |
|---|---|--|
|   | <b>3 MONTHS<br/>ENDED<br/>30/06/2023<br/>RM'000</b> | <b>12 MONTHS<br/>ENDED<br/>30/06/2023<br/>RM'000</b> |
| This is arrived at after crediting / (charging):  |   |  |
| Depreciation and amortisation                     | (73,893)  | (254,908)  |
| Dividend income                                   | -   | 3,773  |
| Fair value gain of other investment               | 21,058  | 21,058   |
| Foreign exchange gain                             | 3,839   | 5,385  |
| Gain on disposal of property, plant and equipment | 710   | 972  |
| Impairment loss on receivables                    | (3,172)   | (4,849)  |
| Impairment loss on property, plant and equipment  | (10,794)  | (17,896)   |
| Interest expense                                  | (17,880)  | (71,598)   |
| Interest income                                   | 8,807   | 32,757   |
| Loss on disposal of other investment              | (152)   | (152)  |
| Property, plant and equipment written off         | (25)  | (80)   |
| Rental income                                     | 2,456   | 4,380  |
| Other miscellaneous income                        | 719   | 3,337  |
|   | <b>719</b>  | <b>3,337</b>   |

Other disclosure items pursuant to Appendix 9B Note 16 of the Listing Requirements of Bursa Malaysia are not applicable.

Date: 15 August 2023