



ADVENTA BERHAD

(Company No : 200301016113 (618533-M))

(Incorporated in Malaysia)

THIRD QUARTER REPORT FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2022

UNAUDITED CONDENSED CONSOLIDATED INCOME STATEMENTS

	Note	Individual period		Cumulative period	
		Current Year Quarter 30-Sep-2022 RM'000	Preceding Year Corresponding Quarter 30-Sep-2021 RM'000	Current Year Quarter 30-Sep-2022 RM'000	Preceding Year Corresponding Quarter 30-Sep-2021 RM'000
Revenue	8	10,262	43,423	50,458	76,442
Operating expenses		(12,107)	(39,533)	(50,059)	(72,695)
Net foreign exchange gain/(loss)	26	38	(120)	(91)	(201)
Other income	26	53	95	286	7,386
Operating profit/(loss)		(1,754)	3,865	594	10,932
Finance costs	26	(377)	(353)	(1,078)	(983)
Share of results of associates		(214)	-	(682)	-
Profit/(loss) before taxation	8	(2,345)	3,512	(1,166)	9,949
Income tax credit/(expense)	18	437	(803)	(31)	(803)
Profit/(loss) for the period		(1,908)	2,709	(1,197)	9,146
Profit attributable to:					
Owners of the parent	24	(1,915)	2,529	(1,133)	9,118
Non-controlling interests		7	180	(64)	28
Profit/(loss) for the period		(1,908)	2,709	(1,197)	9,146
Earnings/(losses) per share (sen):					
Basic	24	(1.25)	1.66	(0.74)	5.97
Diluted		N/A	N/A	N/A	N/A
Number of ordinary shares ('000)	24	152,786	152,786	152,786	152,786

These condensed consolidated income statements should be read in conjunction with the accompanying explanatory notes attached to these interim financial statements.



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THIRD QUARTER REPORT FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2022

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

	Individual period		Cumulative period	
	Current Year Quarter 30-Sep-2022 RM'000	Preceding Year Corresponding Quarter 30-Sep-2021 RM'000	Current Year Quarter 30-Sep-2022 RM'000	Preceding Year Corresponding Quarter 30-Sep-2021 RM'000
Profit for the period	(1,908)	2,709	(1,197)	9,146
Other comprehensive income:				
Foreign currency translation	(528)	(173)	(757)	1,025
Total comprehensive income for the period	(2,436)	2,536	(1,954)	10,171
Total comprehensive income attributable to:				
Owners of the parent	(1,915)	2,529	(1,133)	9,118
Non-controlling interests	(521)	7	(821)	1,053
Total comprehensive income for the period	(2,436)	2,536	(1,954)	10,171

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CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

		Unaudited	Audited
		As at	As at
	Note	30-Sep-2022	31-Dec-2021
		RM'000	RM'000
ASSETS			
Non-current assets			
Property, plant & equipment		14,353	14,941
Intangible assets		55	55
Investment in associates		(661)	20
Deferred tax assets		833	833
		<u>14,580</u>	<u>15,849</u>
Current assets			
Inventories		20,841	22,921
Trade and other receivables	7	38,934	49,184
Tax recoverable		1,133	541
Cash and bank balances		4,046	7,805
		<u>64,954</u>	<u>80,451</u>
TOTAL ASSETS		<u><u>79,534</u></u>	<u><u>96,300</u></u>

These condensed consolidated statements of financial position should be read in conjunction with the accompanying explanatory notes attached to these interim financial statements.



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THIRD QUARTER REPORT FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2022

CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

		Unaudited	Audited
		As at	As at
	Note	30-Sep-2022	31-Dec-2021
		RM'000	RM'000
EQUITY AND LIABILITIES			
Current liabilities			
Trade payables and other payables		8,360	22,133
Loans from director		-	5,000
Lease liabilities		87	147
Bank borrowings	23	4,057	719
		<u>12,504</u>	<u>27,999</u>
Total liabilities		<u>12,504</u>	<u>27,999</u>
Equity			
Share capital		57,577	57,680
Foreign exchange reserve		16	2
Retained earnings		9,466	10,599
Equity attributable to owners of the parent		<u>67,059</u>	<u>68,281</u>
Non-controlling interests		(29)	20
Total equity		<u>67,030</u>	<u>68,301</u>
TOTAL EQUITY AND LIABILITIES		<u>79,534</u>	<u>96,300</u>
Net assets per share (RM)		<u>0.44</u>	<u>0.45</u>

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THIRD QUARTER REPORT FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2022

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

	<u>Non-distributable</u>		<u>Distributable</u>		Non-controlling interests	Total equity
	Share capital	Foreign exchange reserve	Retained profits	Total		
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Period ended 31 December 2021						
At 1 January 2021	57,680	59	(2,527)	55,212	(977)	54,235
Profit for the financial period	-	-	13,126	13,126	(128)	12,998
Other comprehensive income						
Foreign currency translation differences for foreign operations, representing total other comprehensive income	-	(57)	-	(57)	1,125	1,068
Total comprehensive income	-	(57)	-	(57)	1,125	1,068
At 31 December 2021	<u>57,680</u>	<u>2</u>	<u>10,599</u>	<u>68,281</u>	<u>20</u>	<u>68,301</u>
Period ended 30 September 2022						
At 1 January 2022	57,680	2	10,599	68,281	20	68,301
Profit for the financial period	-	-	(1,133)	(1,133)	618	(515)
Other comprehensive income						
Foreign currency translation differences for foreign operations, representing total other comprehensive income	(103)	14	-	(89)	(667)	(756)
Total comprehensive income	(103)	14	-	(89)	(667)	(756)
At 30 September 2022	<u>57,577</u>	<u>16</u>	<u>9,466</u>	<u>67,059</u>	<u>(29)</u>	<u>67,030</u>

These condensed consolidated statements of changes in equity should be read in conjunction with the accompanying explanatory notes attached to these interim financial statements.



ADVENTA BERHAD

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THIRD QUARTER REPORT FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2022

UNAUDITED ADJUSTED CONSOLIDATED STATEMENTS OF CASH FLOW

	Current Period to Date Ended 30-Sep-2022 RM'000	Corresponding Period to Date Ended 30-Sep-2021 RM'000
Cash flows from operating activities		
Profit/(loss) before tax	(1,166)	9,949
Adjustments for:		
Depreciation of property, plant and equipment	825	868
Impairment on inventories	-	12
Impairment on trade and other receivables	-	2,987
Interest expense	1,078	983
Gain on disposal of a subsidiary	-	(7,208)
Interest income	(153)	(75)
Operating profit before working capital changes	584	7,516
Decrease/(increase) in inventories	2,080	(1,691)
Decrease/(increase) in receivables	10,249	(38,969)
(Decrease)/increase in payables	(18,773)	22,811
Cash used in operations	(5,860)	(10,333)
Taxes refund / (paid)	(608)	(67)
Net cash (used in)/ from operating activities	(6,468)	(10,400)

These condensed consolidated statements of cash flow should be read in conjunction with the accompanying explanatory notes attached to these interim financial statements.



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THIRD QUARTER REPORT FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2022

UNAUDITED ADJUSTED CONSOLIDATED STATEMENTS OF CASH FLOW

	Current Year to Date Ended 30-Sep-2022 Unaudited RM'000	Corresponding Year to Date Ended 30-Sep-2021 Audited RM'000
Cash flows from investing activities		
Purchase of property, plant and equipment	(438)	(1,915)
Proceed from disposal of plant and equipment	202	1,411
Investment in deferred development cost	-	(48)
Acquisition in associates	-	(359)
Net cashflow arising from disposal of a subsidiary	-	5,213
Interest received	153	75
Net cash (used in)/from investing activities	(83)	4,377
Cash flows from financing activities		
Payment for lease liabilities	-	(12)
Net increase in borrowings	3,278	5,480
Interest paid	(1,078)	(983)
Net cash from/(used in) financing activities	2,200	4,485
Effects of foreign exchange rate changes	592	80
Net decrease in cash and cash equivalents	(3,759)	(1,458)
Cash and cash equivalents at beginning of financial period	7,805	15,174
Cash and cash equivalents at end of financial period	4,046	13,716
Cash and cash equivalents at end of financial period comprise:		
- Cash and bank balances	4,046	13,716

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ADVENTA BERHAD
(Company No : 200301016113 (618533-M))
(Incorporated in Malaysia)
SECOND QUARTER REPORT ENDED 30 SEPTEMBER 2022

UNAUDITED NOTES TO FINANCIAL STATEMENTS

PART A - EXPLANATORY NOTES PURSUANT TO MFRS 134

1. BASIS OF PREPARATION

The interim financial report is unaudited and has been prepared in accordance with Malaysia Financial Reporting Standard ("MFRS") 134: Interim Financial Reporting and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial report should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 December 2021. The explanatory notes attached to the interim financial statements explain events and transactions that are significant to the understanding of the changes in the financial position and performance of the Group since the financial year ended 31 December 2021.

The audited financial statements of the Group for the year ended 31 December 2021 were prepared in accordance with Malaysian Financial Reporting Standards ("MFRS"). The significant accounting policies and method of computations adopted in the preparation of the financial report are consistent with those adopted in the audited financial statements of the Group for the financial year ended 31 December 2021.

2. AUDITORS' REPORT ON PRECEDING ANNUAL FINANCIAL STATEMENTS

The preceding audited financial statements for the year ended 31 December 2021 were no subject to any qualification.

3. UNUSUAL ITEMS DUE TO THEIR NATURE, SIZE OR INCIDENCE

There were no other unusual items affecting assets, liabilities, equity, net income, and cash flows during the current quarter under review.

4. CHANGES IN ESTIMATES

There were no changes in estimates that have had a material effect on the current quarter results.

5. DEBTS AND EQUITY SECURITIES

There were no issuances, cancellations, repurchases, resale, and repayments of debt and equity securities during the current quarter under review.

6. DIVIDENDS PAID

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

ADVENTA BERHAD
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 (Incorporated in Malaysia)
SECOND QUARTER REPORT ENDED 30 SEPTEMBER 2022

UNAUDITED NOTES TO FINANCIAL STATEMENTS

7. TRADE AND OTHER RECEIVABLES

	As at 30-Sep-22 RM ('000)	As at 31-Dec-21 RM ('000)
Trade Receivables		
Third parties	28,372	37,965
Allowance for impairment loss	(180)	(3,790)
	<u>28,192</u>	<u>34,175</u>
Other Receivables		
Third and Related parties	8,490	12,499
Allowance for impairment loss	-	-
	<u>8,490</u>	<u>12,499</u>
Deposits and Prepayments	2,252	2,510
	<u>38,934</u>	<u>49,184</u>

a) Trade Receivables

The Group's normal trade credit term ranges from 30 to 90 days (2021: 30 to 90 days). Other credit terms are assessed and approved on a case-by-case basis. They are recognized at their original invoice amounts which represent their fair value on initial recognition.

The Group recognizes loss allowances for expected credit losses (ECLs) on trade receivables measured at amortised cost. The Group applies the simplified approach to provide ECLs for all trade receivables as permitted by MFRS 9.

The following table provides information about the exposure to credit risk and ECLs for trade receivables:

	As at 30-Sep-22 RM ('000)	As at 31-Dec-21 RM ('000)
Not past due	12,306	16,887
Past due:		
- Less than 30 days	2,386	12,996
- 31 to 60 days	4,870	3,747
- 61 to 90 days	5,318	775
- More than 90 days	3,492	3,560
	<u>28,372</u>	<u>37,965</u>
Less: Loss allowance		
- Collectively impaired	(180)	(180)
- Individually impaired	-	(3,610)
Trade Receivable net	<u>28,192</u>	<u>34,175</u>

ADVENTA BERHAD
 (Company No : 200301016113 (618533-M))
 (Incorporated in Malaysia)
SECOND QUARTER REPORT ENDED 30 SEPTEMBER 2022

UNAUDITED NOTES TO FINANCIAL STATEMENTS

Credit impaired

Trade receivables that are individually determined to be impaired at the reporting date relate to debtors that are in significant financial difficulties and have defaulted payments. These receivables are not secured by any collateral or credit enhancements.

8. SEGMENTAL INFORMATION

Healthcare: The business involves the supply of healthcare and related products, services to hospitals, healthcare centers and pharmacies. This includes the renal dialysis business which is for home and center-based treatments, serving both the domestic and export markets. This renal dialysis business was disposed of on 3 May 2021.

The Group's segmental revenue and profit/(loss) before tax (PBT/LBT) for the current quarter are as follow:

<u>Revenue</u>	Individual Quarter Ended		Cumulative Quarter Ended	
	30-Sep-22	30-Sep-21	30-Sep-22	30-Sep-21
<u>Segment</u>	RM ('000)	RM ('000)	RM ('000)	RM ('000)
Healthcare	10,883	43,423	51,802	76,476
Corporate	240	62	720	648
Elimination	(861)	(62)	(2,064)	(682)
Total	10,262	43,423	50,458	76,442

<u>PBT/(LBT) result</u>				
<u>Segment</u>	RM ('000)	RM ('000)	RM ('000)	RM ('000)
Healthcare	(2,153)	3,612	(780)	10,937
Corporate	(192)	(100)	(386)	(988)
Elimination	-	-	-	-
Total	(2,345)	3,512	(1,166)	9,949

9. VALUATIONS OF PROPERTY, PLANT AND EQUIPMENT

The valuations of property, plant and equipment have been brought forward, without amendment from the previous annual financial statements of the Group.

ADVENTA BERHAD
(Company No : 200301016113 (618533-M))
(Incorporated in Malaysia)
SECOND QUARTER REPORT ENDED 30 SEPTEMBER 2022

UNAUDITED NOTES TO FINANCIAL STATEMENTS

10. SIGNIFICANT EVENTS

There are no material events subsequent to the end of the reporting period under review that have not been reflected in the quarterly financial statements.

11. CHANGES IN COMPOSITION OF THE GROUP

There were no changes in the composition of the Group during the financial period ended 30 September 2022 and subsequent to the financial period are the following :

- i) On 5 July 2022, Adventa Berhad incorporated AH Biomedical Pte. Ltd (formerly know as Adventa Healthcare Pte. Ltd.) with 100 equity interest comprising 100 ordinary shares of SGD1 each for a total paid up capital of SGD100. The company became a subsidiary of the Group since the date of incorporation.
- ii) On 12 July 2022, Adventa Berhad incorporated Adventa Digital Health Sdn Bhd with 100% equity interest comprising 2 ordinary shares of RM1 each for a total paid up capital of RM2. The company became a subsidiary of the Group since the date of incorporation.
- iii) On 29 July 2022, Adventa Berhad incorporated PT Adventa Biotech International with 100% equity interest comprising 11,000 ordinary shares of IDR1,000,000 each for a total paid up capital of IDR11,000,000,000. The company became a subsidiary of the Group since the date of incorporation
- iv) On 26 August 2022, Adventa Berhad incorporated Nextech Med Pte. Ltd. with 49% equity interest comprising 100 ordinary shares of SGD1 each for a total paid up capital of SGD100. The company became an associate company of the Group since the date of incorporation
- v) On 2 November 2022 Adventa Berhad had disposed of 9,900 shares of PT Humana Medical International to AH Biomedical Pte. Ltd. (formerly know as Adventa Healthcare Pte. Ltd.), for a total consideration of Rp9,900,000,000/- (Indonesia Rupiah: Nine Billion and Nine Hundred Million). Following the disposal, PT Humana Medical International became a subsidiary of AH Biomedical Pte. Ltd. (formerly know as Adventa Healthcare Pte. Ltd.), a wholly own subsidiary of Adveta Berhad and in turn, PT humana Medical International is still a subsidiary of the Adventa Berhad.

12. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

There were no contingent liabilities or contingent assets for the Group for the current quarter under review.

13. CAPITAL COMMITMENTS

There were no material capital commitments at the financial period ended 30 September 2022.

ADVENTA BERHAD
 (Company No : 200301016113 (618533-M))
 (Incorporated in Malaysia)
SECOND QUARTER REPORT ENDED 30 SEPTEMBER 2022

UNAUDITED NOTES TO FINANCIAL STATEMENTS

PART B – ADDITIONAL INFORMATION AS REQUIRED BY APPENDIX 9B OF BURSA MALAYSIA LISTING REQUIREMENTS

14. PERFORMANCE REVIEW

	Individual Quarter Ended 3Q 2022	Individual Quarter Ended 3Q 2021	Changes	Changes
	RM ('000)	RM ('000)	RM ('000)	%
Revenue	10,262	43,423	(33,161)	-76%
Profit before tax / (Loss before tax)	(2,345)	3,512	(5,857)	-167%

Strong contribution was recorded last year mainly from PPE products. As the supply-demand of PPE products is gradually returning to pre-pandemic levels, the Company saw a reduction in the sales revenue as compared to last year.

The lower sales revenue has resulted a loss before tax of RM2.3m compared to a previous profit of RM3.5m.

15. COMPARISON WITH PRECEDING QUARTER'S RESULTS

	Reporting Quarter 3Q 2022	Previous Quarter 2Q 2022	Changes	Changes
	RM ('000)	RM ('000)	RM ('000)	%
Revenue	10,262	21,901	(11,639)	-53%
Profit Before Tax (PBT)	(2,345)	269	(2,614)	-972%

This quarter recorded a decrease in revenue of 53% compared to the previous quarter and a loss before tax of RM2.3m compared to a profit of RM269 thousands.

Caught by the supply chain disruption, the Company is faced with challenges in catering to customer's on-demand supply request. This has added intensity to price competitive selling resulting in lower sales revenue and margins recorded in the third quarter. Furthermore, in line with the company business diversification into product development, the development cost of the medical consumable parts produced by the Company has also added to the cost of the company.

16. COMMENTARY ON CURRENT YEAR PROSPECTS

In comparison to the forecast at the beginning of third quarter, the Company's sales were impacted by further softening demand in the market. As mentioned in the previous quarter, upward inflationary pressure fueled by high prices of raw materials and higher logistics cost also contributed to the negative profit margins. This has given rise to a weak fourth quarter sales guidance as the

ADVENTA BERHAD
 (Company No : 200301016113 (618533-M))
 (Incorporated in Malaysia)
SECOND QUARTER REPORT ENDED 30 SEPTEMBER 2022

UNAUDITED NOTES TO FINANCIAL STATEMENTS

Company foresees to face the same challenges. Nevertheless, the Company has started working on new business expansion for future growth of the Company.

17. PROFIT FORECAST

No profit forecast was announced hence there was no comparison between actual results and forecast.

18. TAXATION

The effective tax rate is higher than the statutory rate due to certain expenses being disallowed for tax purposes.

	Individual Quarter Ended		Cumulative Quarter Ended	
	30-Sep-22	30-Sep-21	30-Sep-22	30-Sep-21
	RM ('000)	RM ('000)	RM ('000)	RM ('000)
Income tax credit/(expense)	437	(803)	(31)	(803)
Deferred tax assets/(liabilities)	-	-	-	-
Total	437	(803)	(31)	(803)

19. SALE OF UNQUOTED INVESTMENTS AND PROPERTIES

There was no sale of unquoted investments and properties during the current quarter under review.

20. MARKETABLE SECURITIES

There was no purchase or disposal of marketable securities during the current quarter under review.

21. CORPORATE PROPOSALS

(i) Proposed Private Placement and/or Proposed Shares Subscription

The Company had on 8 Dec 2021 made an application to Bursa Malaysia Securities Berhad (“Bursa Malaysia”) for a Proposed Share Issuance of up to 20% of the total number of issued shares (“Proposed Share Issuance”) and entered into a Subscription Agreement with Macquarie Bank Limited (“Macquarie”) granting them the right to subscribe for up to 15 million of new Adventa Shares.

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(Company No : 200301016113 (618533-M))
(Incorporated in Malaysia)
SECOND QUARTER REPORT ENDED 30 SEPTEMBER 2022

UNAUDITED NOTES TO FINANCIAL STATEMENTS

On 10 December 2021, the Company had obtained approval from Bursa Malaysia for the listing of and quotation for 30,557,154 new Adventa Shares (“Placement Shares”) representing 20% of the Company’s total number of issued shares.

On 31 March 2022, the Subscription Agreement with Macquarie had expired and the Company has not placed out any placement shares to any third-party investor.

On 26 May 2022, the Company had made application to Bursa Malaysia for the extension of time (“EOT”) of the Proposed Share Issuance for another 6 months from 9 June 2022 and allow all the Placement Shares to be issued to third-party investor(s) in view of the expiry of the Subscription Agreement with Macquarie. Bursa Malaysia had, vide its letter dated 1 June 2022, resolved to grant an extension of time until 9 December 2022 for Adventa to complete the implementation of the Shares Issuance subject to Adventa procuring shareholders’ mandate for the shares Issuance at its 19th Annual General Meeting to be convened on 23rd June 2022.

The shareholders had approved the resolution for the 20% General Mandate at the 19th Annual General Meeting held on 23 June 2022.

(ii) Proposed Employee Share Scheme (“Proposed ESS”)

On 28 March 2022, the Company proposed to undertake the establishment of an employee share scheme, which comprises the proposed employee share option scheme (“Proposed ESOS”) and the proposed share grant plan (“Proposed SGP”), of up to 15% of the total number of issued shares in the Company (excluding treasury shares of Adventa, if any) at any point in time during the duration of the employee share scheme, for eligible employees and Directors of the Company and its subsidiaries (“Eligible Persons”), which are not dormant, who fulfill the eligibility criteria as set out in the by-laws of the employee share scheme. (“Proposed ESS”)

On 22 April 2022, Bursa Malaysia Securities Berhad had granted the approval for the implementation of the Proposed ESS and the scheme and approval from shareholders at the 19th Annual General Meeting (“AGM”) held on 23 June 2022 was also granted.

On 12 October 2022, the Company implemented ESS scheme.

Save for the above, there was no other corporate proposal announced as at the date of this interim report but pending completion.

ADVENTA BERHAD
 (Company No : 200301016113 (618533-M))
 (Incorporated in Malaysia)
SECOND QUARTER REPORT ENDED 30 SEPTEMBER 2022

UNAUDITED NOTES TO FINANCIAL STATEMENTS

22. BANK BORROWINGS AND DEBT SECURITIES

The total bank borrowings of the Group as of financial year ended 30 September 2022 as below.

	As at 30-Sep-22 RM ('000)	As at 30-Sep-21 RM ('000)
Current (Secured):		
Trade loan	4,057	6,053
Total Bank Borrowings	4,057	6,053

23. CHANGES IN MATERIAL LITIGATION

The Board confirms that the Adventa Group is not engaged in any material litigation, claims or arbitration, either as plaintiff or defendant. The Board has no knowledge of any proceedings pending against Adventa Group or any facts likely to give rise to any proceeding which may have a material impact on the business or the financial position of Adventa Group.

24. EARNINGS PER SHARE

The basic and diluted earnings per share or the reporting period are computed as follows:

a. Basic

	Individual Quarter Ended		Cumulative Quarter Ended	
	30-Sep-22	30-Sep-21	30-Sep-22	30-Sep-21
Profit attributable to ordinary equity holders of the parent (RM '000)	(1,915)	2,529	(1,133)	9,118
Weighted average number of ordinary shares in issue (Unit '000)	152,786	152,786	152,786	152,786
Basic earnings per share (sen)	(1.25)	1.66	(0.74)	5.97

b. Diluted

There were no diluted earnings per share.

ADVENTA BERHAD
 (Company No : 200301016113 (618533-M))
 (Incorporated in Malaysia)
SECOND QUARTER REPORT ENDED 30 SEPTEMBER 2022

UNAUDITED NOTES TO FINANCIAL STATEMENTS

25. (LOSS) / PROFIT BEFORE TAX

(Loss) / profit before tax is stated after charging/(crediting):

	Individual Quarter Ended		Cumulative Quarter Ended	
	30-Sep-22	30-Sep-21	30-Sep-22	30-Sep-21
	RM'000	RM'000	RM'000	RM'000
Other income	44	60	133	105
Interest income	9	37	153	75
Gain On Disposal of Investment	-	(2)	-	7,206
Net foreign exchange loss/(gain)	38	(120)	(91)	(201)
Interest expenses	(377)	(353)	(1,078)	(983)

26. REALISED AND UNREALISED PROFITS/LOSSES)

The breakdown of the retained profits of the Group as at reporting date into realised and unrealised profits/(losses) is as follows:

	As at 30-Sep-2022	As at 30-Sep-2021
<u>Group's total (Accumulated losses)/Retained profits:</u>	RM'000	RM'000
Realised	11,807	(35,185)
Unrealised	(362)	(8,987)
Total Realised and unrealised	11,445	(44,172)
Less: Consol adjustments	(1,979)	50,763
(Accumulated losses) / Retained profits	9,466	6,591

27. AUTHORISED FOR ISSUE

The interim financial statements were authorized for issue by the Board of Directors in accordance with a resolution of the directors on 28th November 2022.

By Order of the Board
Adventa Berhad
CHUA SIEW CHUAN
 Company Secretary MAICSA 0777689