YB Ventures Berhad
Registration Number:
200001013437(516043-K)
(Incorporated in Malaysia)

Interim Financial Report
30 September 2025

YB Ventures Berhad
Registration Number: 200001013437 (516043-K)
(Incorporated in Malaysia)

Condensed Consolidated Statement of Financial Position As At 30 September 2025

	Note	Unaudited 30.9.2025 RM'000	Audited 30.6.2025 RM'000
ASSETS			
Non-Current Assets			
Property, plant and equipment		150,564	152,613
Investment properties		25,732	25,925
Right-of-use assets		3,785	3,751
Intangible asset		61	152
Investment in an associate		7,305	7,315
Other investments		15,920	15,920
Deferred tax assets		20	39
Total Non-Current Assets		203,387	205,715
Current Assets			
Inventories		26,801	32,911
Trade and other receivables		15,778	17,378
Contract assets		439	1,263
Current tax assets		348	304
Other investments		2,459	2,451
Fixed deposits, cash and bank balances		2,279	3,935
Total Current Assets		48,104	58,242
Total Assets		251,491	263,957
EQUITY			
Share capital		111,155	111,155
ICULS equity component		47,738	47,738
Reserves		41,042	49,159
Total Equity		199,935	208,052
LIABILITIES			
Non-Current Liabilities			
Lease liabilities	18	2,293	2,523
ICULS liability component		-	46
Deferred tax liabilities		21,617	21,617
Total Non-Current Liabilities		23,910	24,186
Current Liabilities			
Trade and other payables		6,072	10,021
Loans and borrowings	18	20,084	20,506
Lease liabilities	18	1,396	1,096
ICULS liability component		44	46
Current tax liabilities		50	50
Total Current Liabilities		27,646	31,719
Total Liabilities		51,556	55,905
Total Equity and Liabilities		251,491	263,957
Net assets per share (RM)		0.69	0.71

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Condensed Consolidated Statement of Comprehensive Income For The Financial Period Ended 30 September 2025 - Unaudited

		Individual 3 months ended 30 September		Cumulative 3 months ended 30 September	
	Note	**2025 RM'000**	**2024 RM'000**	**2025 RM'000**	**2024 RM'000**
Revenue	21	13,977	18,098	13,977	18,098
Operating expenses		(21,734)	(23,478)	(21,734)	(23,478)
Operating loss		(7,757)	(5,380)	(7,757)	(5,380)
Finance income	23	4	18	4	18
Finance costs	23	(317)	(426)	(317)	(426)
Fair value gain/(loss) on other quoted investment		27	(447)	27	(447)
Share of results of an associate		(10)	20	(10)	20
Loss before tax	23	(8,053)	(6,215)	(8,053)	(6,215)
Tax expenses	16	(19)	1	(19)	1
Loss for the period		(8,072)	(6,214)	(8,072)	(6,214)
Other comprehensive loss					
Fair value changes on equity investment at fair value through other comprehensive income ("FVTOCI")		-	(5,795)	-	(5,795)
Foreign currency translation differences		(45)	(482)	(45)	(482)
Total other comprehensive loss for the period		(45)	(6,277)	(45)	(6,277)
Total comprehensive loss for the financial period		(8,117)	(12,491)	(8,117)	(12,491)
Loss attributable to owners of the Company		(8,072)	(6,214)	(8,072)	(6,214)
Total comprehensive loss attributable to owners of the Company		(8,117)	(12,491)	(8,117)	(12,491)
Basic loss per share (sen)	22 (a)	(2.76)	(2.13)	(2.76)	(2.13)
Diluted loss per share (sen)	22 (b)	(2.06)	(1.59)	(2.06)	(1.59)

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Condensed Consolidated Statement of Changes In Equity
For The Financial Period Ended 30 September 2025 - Unaudited

	Attributable to Owners of the Company							
	Non-Distributable						Distributable	
	Share Capital RM'000	**ICULS - Equity Component RM'000**	**Treasury Shares RM'000**	**Foreign Currency Translation Reserve RM'000**	**Fair Value Reserve RM'000**	**Revaluation Reserve RM'000**	**Retained Earnings RM'000**	**Total Equity RM'000**
At 1 July 2025	111,155	47,738	(257)	4,222	(29,310)	91,797	(17,293)	208,052
Loss for the financial period	-	-	-	-	-	-	(8,072)	(8,072)
Foreign currency translation differences	-	-	-	(45)	-	-	-	(45)
Total comprehensive loss for the financial period	-	-	-	(45)	-	-	(8,072)	(8,117)
At 30 September 2025	111,155	47,738	(257)	4,177	(29,310)	91,797	(25,365)	199,935
At 1 July 2024	110,792	48,099	(257)	4,540	(17,230)	91,889	47,815	285,648
Loss for the financial period	-	-	-	-	-	-	(6,214)	(6,214)
Fair value changes on equity investment at FVTOCI	-	-	-	-	(5,795)	-	-	(5,795)
Foreign currency translation differences	-	-	-	(482)	-	-	-	(482)
Total comprehensive loss for the financial period	-	-	-	(482)	(5,795)	-	(6,214)	(12,491)
Transactions with owners:								
Conversion of ICULS	104	(103)	-	-	-	-	-	1
At 30 September 2024	110,896	47,996	(257)	4,058	(23,025)	91,889	41,601	273,158

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Condensed Consolidated Statement of Cash Flow
For The Financial Period Ended 30 September 2025 - Unaudited

	3 months ended 30 September 2025 RM'000	3 months ended 30 September 2024 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before tax	(8,053)	(6,215)
Adjustments for:-		
Depreciation and amortisation	2,765	2,561
Reversal of inventories written down	(483)	-
Inventories written off	8	-
Finance costs	317	426
Share of results of an associate	10	(20)
Bad debts written off	7	-
Loss on disposal of other investments at fair value through profit or loss ("FVTPL")	4	189
Unrealised loss/(gain) on foreign exchange	1	(29)
Fair value (gain)/loss on other quoted investments	(27)	447
Finance income	(4)	(18)
Writte-off of property, plant and equipment	-	4
Operating loss before working capital changes	(5,455)	(2,655)
Changes in working capital:		
Inventories	6,585	(98)
Trade and other receivables	1,593	1,693
Contract assets	824	814
Trade and other payables	(3,949)	(2,086)
Cash Used In Operations	(402)	(2,332)
Net tax paid	(44)	(61)
Net Cash Used In Operating Activities	(446)	(2,393)

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Condensed Consolidated Statement of Cash Flow
For The Financial Period Ended 30 September 2025 - Unaudited (Continued)

	3 months ended 30 September 2025 RM'000	3 months ended 30 September 2024 RM'000
CASH FLOWS FROM INVESTING ACTIVITIES		
Withdrawal/(Placement) of fixed deposits pledged to licensed banks	476	(5)
Proceed from disposal of other investments	15	5,137
Interest income received	4	18
Purchase of property, plant and equipment	(39)	(151)
Withdrawal of fixed deposits with maturities more than 3 months	-	1,600
Additions to investment properties	-	(1,190)
Net Cash Generated From Investing Activities	456	5,409
CASH FLOWS FROM FINANCING ACTIVITIES		
Net repayment of bank borrowings	(422)	(2,815)
Repayments of lease liabilities	(387)	(346)
Interest paid	(317)	(426)
Repayment of ICULS liability component	(48)	-
Net Cash Used In Financing Activities	(1,174)	(3,587)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(1,164)	(571)
Effect of exchange rate changes	(15)	(307)
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	1,792	6,722
CASH AND CASH EQUIVALENTS AT END OF PERIOD	**613**	**5,844**
Cash and cash equivalents at the end of period comprise:		
Cash and bank balances	613	5,844
Fixed deposits with licensed banks	1,667	2,095
	2,280	7,939
Less: Fixed deposits pledged to licensed banks	(1,667)	(2,094)
Less: Fixed deposits with maturities more than 3 months	-	(1)
	613	**5,844**

Notes to the condensed consolidated interim financial statements

YB Ventures Berhad is a public limited liability company, incorporated and domiciled in Malaysia and is listed on the Main Market of Bursa Malaysia Securities Berhad ("Bursa Securities").

The condensed consolidated interim financial statements of the Group as at and for the 3 months financial period ended 30 September 2025 comprise the Company and its subsidiaries (together referred to as the Group).

The consolidated financial statements of the Group as at and for the financial year ended 30 June 2025 are available upon request at the Company's registered office at:

Registered office
B-21-1, Level 21, Tower B,
Northpoint Mid Valley City,
No. 1, Medan Syed Putra Utara,
59200 Kuala Lumpur,
Wilayah Persekutuan,
Malaysia.

These condensed consolidated interim financial statements were approved by the Board of Directors on 28 November 2025.

1. Basis of preparation

Statement of compliance

These condensed consolidated interim financial statements are unaudited and have been prepared in accordance with the applicable disclosure provisions of Paragraph 9.22 of the Main Market Listing Requirements of Bursa Securities and Malaysian Financial Reporting Standards ("MFRS") 134*, Interim Financial Reporting* in Malaysia and with International Accounting Standards ("IAS") 34, *Interim Financial Reporting*. They do not include all of the information required for full annual financial statements and should be read in conjunction with the audited financial statements of the Group for the financial year ended 30 June 2025.

2. Material accounting policies

The financial statements of the Group and of the Company have been prepared in accordance with MFRSs, International Financial Reporting Standards and the requirements of the Companies Act, 2016 in Malaysia.

Adoption of amendments to MFRSs

During the financial period, the Group and the Company adopted all of the amendments to MFRSs issued by the Malaysian Accounting Standards Board ("MASB") that are mandatorily effective for an accounting period that begins on or after 1 July 2025.

The adoption did not result in significant changes in the accounting policies of the Group and of the Company and had no significant effect on the financial performance or position of the Group and of the Company.

Standards and Amendments to MFRSs in issue but not yet effective

The Group and the Company have not elected for early adoption of the new and relevant amendments to MFRSs which have been issued but not yet effective until future periods, at the date of authorisation for issue of these financial statements.

The directors anticipate that the adoption of these amendments to MFRSs when they become effective will have no material impact on the financial statements of the Group and of the Company in the period of initial application:

Amendments to MFRSs	Annual Improvements to MFRS Accounting Standards - Volume 11[2]
Amendments to MFRS 9 and MFRS 7	Amendments to the Classification and Measurement of Financial Instruments (Amendments to MFRS 9 Financial Instruments and MFRS 7 Financial Instruments: Disclosures)[2]
Amendments to MFRS 9 and MFRS 7	Contracts Referencing Nature - dependent Electricity[2]
Amendments to MFRS 10 and MFRS 128	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture[4]
Amendments to MFRS 121	Lack of Exchangeability[1]
Amendments to MFRS 19	Subsidiaries without Public Accountability: Disclosures[3]
MFRS 18	Presentation and Disclosure in Financial Statements[3]
MFRS 19	Subsidiaries without Public Accountability: Disclosures[3]

[1] Effective for annual periods beginning on or after 1 January 2025, with earlier application permitted.
[2] Effective for annual periods beginning on or after 1 January 2026, with earlier application permitted.
[3] Effective for annual periods beginning on or after 1 January 2027, with earlier application permitted.
[4] Effective date deferred to a date to be determined and announced by MASB.

3. Seasonality or cyclicality of interim operations

Generally, the Group does not experience any significant seasonal sales cycle, except for months leading up to Hari Raya Aidilfitri and Chinese New Year, which sales tend to be slightly higher due to increased renovation activities.

4. Unusual items affecting the assets, liabilities, equity, net income, or cash flows

There are no unusual items affecting the assets, liabilities, equity, net income, or cash flows of the Group for the current quarter and financial year-to-date.

5. Material changes in estimates

There are no material changes in estimates for the current quarter and financial year-to-date.

6. Issuances, cancellations, repurchase, resale and repayments of debts and equity securities

There was no issuance, cancellation, repurchase, resale and repayment of debt and equity securities for the current financial quarter under review.

As at 30 September 2025, the number of treasury shares held in hand was 808,166, while the number of outstanding ICULS was 1,197,321,987.

7. Dividends paid

The Group did not declare or pay any dividend during the current quarter.

8. Segment information

	3 months ended 30 September 2025 RM'000	3 months ended 30 September 2024 RM'000
Manufacturing and trading of tiles	13,977	18,098

9. Material events subsequent to the end of the quarter

There were no material events subsequent to the end of the current interim financial period up to the date of this report that require adjustment to or disclosure in this report, save for the following:

Subsequent to the end of the current interim financial period, the manufacturing arm of the Group, Yi-Lai Industry Berhad, a wholly owned subsidiary, has formally ceased its manufacturing operations, by continuing to carry out its trading activities.

10. Changes in the composition of the Group

During the quarter under review, there are no changes in the composition of the Group for the current quarter or for the financial year-to-date.

11. Contingent liabilities and contingent assets

Save as disclosed below, there were no other contingent liabilities and contingent assets as at the date of this interim report.

	RM'000
Corporate guarantee given to licenced financial institutions for credit facilities granted to subsidiaries	28,860

Additional Information on Interim Financial Report required by the Bursa Malaysia Listing Requirements

12. Review of Performance

	3 months ended 30 September 2025 RM'000	3 months ended 30 September 2024 RM'000
Revenue	13,977	18,098
Loss before tax	(8,053)	(6,215)

The revenue of the Group for the current quarter under review of RM13.9 million was lower than the corresponding quarter in 2024 of RM18.1 million.

The Group recorded a higher loss before tax of RM8.1 million for the current quarter under review as compared to a loss before tax of RM6.2 million for the corresponding quarter in 2024, primarily due to slower sales resulting from softer market demand.

13. Variation of results against the preceding quarter

	3 months ended 30 September 2025 RM'000	3 months ended 30 June 2025 RM'000
Revenue	13,977	15,677
Loss before tax	(8,053)	(44,829)

For the current quarter under review, the Group registered a lower consolidated loss before tax of RM8.1 million compared to a loss before tax of RM44.8 million in the preceding quarter. The improvement was mainly attributable to the absence of additional impairment loss on plant and machinery was recognised in the current quarter, following the cessation of the Group's manufacturing operations.

14. Current year prospects

The operating environment for the tile industry is expected to remain challenging, given the prevailing macroeconomic uncertainties and intense competition from both local manufacturers and low-cost imports from China, which continue to exert pressure on selling prices and margins. Market recovery has yet to gain meaningful traction amid a subdued Malaysian property market.

Notwithstanding these challenges, the Group remains committed on reinforcing its market position through disciplined financial management and focusing on operational sustainability in the current financial year.

15. Profit forecast

Not applicable.

16. Tax expense

	3 months ended 30 September 2025 RM'000	3 months ended 30 September 2024 RM'000
Tax expense comprises:		
Deferred tax	19	(1)

17. Status of corporate proposals announced

There was no other corporate proposal announced but not completed as at the date of this report.

18. Group borrowings and debts securities

The Group's borrowings as at 30 September 2025 and 30 September 2024 are presented as follows:

	30 September 2025 RM'000	30 September 2024 RM'000
Long-term borrowings		
Secured:		
Hire-purchase payables	338	543
Lease payables	1,955	860
	2,293	1,403
Short-term borrowings		
Secured:		
Bank borrowings	20,084	21,594
Secured:		
Hire-purchase payables	205	363
Lease payables	1,191	880
	1,396	1,243
	21,480	22,837
Total	23,773	24,240

19. Material litigation

YB Ventures Berhad ("**Company**") and its subsidiaries, namely Yi-Lai Marketing Sdn Bhd, Yi-Lai Industry Berhad, YB Technologies Sdn Bhd as well as its associate, Techbase System Sdn Bhd were served on 12 July 2024 with a Writ of Summons and a Statement of Claim both dated 4 July 2024. The Company was named as the 5th Defendant, Yi-Lai Marketing Sdn Bhd was named as the 6th Defendant, Yi-Lai Industry Berhad was named as the 7th Defendant, YB Technologies Sdn Bhd was named as the 10th Defendant and Techbase System Sdn Bhd was named as the 9th Defendant. The action was commenced by Mah Sau Cheong ("Plaintiff") through his solicitors, Messrs. Alfred Lai & Partners.

Based on the Statement of Claim, it was alleged that the 5th, 6th, 7th, 9th and 10th Defendants together with others are persons acting in concert pursuant to section 216 of the Capital Markets and Services Act 2007 ("**CMSA**") and Rule 4.03 of the Rules on Take-Overs, Mergers and Compulsory Acquisitions and they have allegedly conspired with others to breach section 176 of CMSA and Section 202 of CMSA and to injure and cause harm to all the other shareholders of South Malaysia Industries Berhad, the 1st Defendant, including the Plaintiff.

The relief claimed by the Plaintiff are as below:

1. The 2nd to 30th Defendants jointly and severally pay to the Plaintiff a sum of RM24,084,036.00 for the deprivation of the Plaintiff's opportunity to receive a mandatory general offer for the Plaintiff's shares in the 1st Defendant (16,056,024 ordinary shares) at the price of RM1.500 per share.

2. Alternatively, the 2nd to 30th Defendants jointly and severally pay for the Plaintiff a sum of RM17,019,385.44 for the deprivation of the Plaintiff's opportunity to receive a mandatory general offer for the Plaintiff's shares in the 1st Defendant (16,056,024 ordinary shares) at the price of RM1.060 per share.

3. Alternatively, the 2nd to 30th Defendants jointly and severally pay to the Plaintiff general damages to be assessed by the High Court of Malaya at Johor Bahru ("Court") for the deprivation of the Plaintiff's opportunity to receive a mandatory general offer for the Plaintiff's shares in the 1st Defendant (16,056,024 ordinary shares).

4. Alternatively, the 2nd to 30th Defendants jointly and severally pay to the Plaintiff general damages to be assessed by the Court for the losses suffered by the Plaintiff due to the depressed mandatory general offer price in the event that the 2nd to 30th Defendants were ordered to make a mandatory general offer to all the other remaining shareholders of the 1st Defendant, including the Plaintiff.

5. Costs to be paid by the 2nd to 30th Defendants jointly and severally to the Plaintiff.

6. Such further and/or other relief or reliefs that the Court deems fit and proper.

19. Material litigation (continued)

On 26 August 2024, the Plaintiff filed a Notice of Application dated 26 August 2024 (“**Injunction Application”**) for, among others, the following orders:

(a) an Order that the 2nd Defendant, the 3rd Defendant, 16th Defendant, 28th Defendant, 29th Defendant and/or 30th Defendant, either by themselves, their directors, officers, employees and/or agents, be restrained and an injunction be granted to restrain them from taking any further step under the Notice of Unconditional Mandatory Take-over Offer dated 20 August 2024 to acquire shares in the 1st Defendant until the suit is disposed or until further order; and

(b) an Order that the 1st Defendant, either by itself, its directors, officers, employees and/or agents, be restrained and an injunction be granted to restrain them from taking any further step under the Notice of Unconditional Mandatory Take-over Offer dated 20 August 2024 until the suit is disposed or until further order.

On 5 September 2024, the matter was mentioned before the learned Judicial Commissioner, Tuan Noor Hisham bin Ismail (“**JC**”). Counsel for the Plaintiff objected to the request by Counsel for the Securities Commission Malaysia (“**SC**”) to appear as *amicus curiae*. After hearing parties, the learned JC allowed Counsel for the SC to participate in the proceedings as *amicus curiae*. After hearing oral arguments of Counsel, the learned JC refused to grant an *ad interim* injunction order sought by the Plaintiff (“**Decision on 5 September 2024**”).

On 6 September 2024, the Plaintiff appealed against the Decision on 5 September 2024 to the Court of Appeal (“**Appeal**”) and the Appeal is registered as Civil Appeal No. J-02(IM)(NCC)-1593-09/2024. The Appeal is fixed for hearing on 23 July 2025 and case management on 7 May 2025. The case management on 7 May 2025 was rescheduled to 14 May 2025. On 14 May 2025, the Court of Appeal fixed a further case management on 21 May 2025 to update the Court on the hearing date of the Transfer Application (as defined below) and the Injunction Application in the High Court.

On 8 September 2024, the 1st Defendant filed a Notice of Application dated 8 September 2024 (“**Application for Consequential Orders/Further Directions**”) seeking for the following consequential Orders and/or directions from the Court:

(a) whether arising from the Order or Decision on 5 September 2024, the 1st Defendant is not to proceed and/or take any further steps as set out in the Notice of Unconditional Mandatory Take-Over Offer dated 20 August 2024 until the full and final disposal of the suit or the Injunction Application whichever is appropriate; and

(b) in the alternative, that the 1st Defendant is to proceed with and/or take any further steps as set out in the Notice of Unconditional Mandatory Take-Over Offer dated 20 August 2024 until full and final disposal of the suit or the Injunction Application, whichever is appropriate.

19. Material litigation (continued)

On 26 September 2024, SC filed an application to intervene in Suit 48 ("**Intervention Application**").

On 27 September 2024, the 28th to 30th Defendants filed an application to transfer the proceedings from Johor Bahru High Court to Kuala Lumpur High Court ("**Transfer Application**").

The hearing of the Intervention Application fixed on 10 November 2024 was adjourned to 11 December 2024. On 11 December 2024, all parties (except for the 26th Defendant) entered into a consent order in respect of the Intervention Application and the SC was made a party to Suit 48.

The Transfer Application is fixed for hearing on 29 April 2025. On 29 April 2025, the Court informed that the hearing fixed on 29 April 2025 is vacated.

The Suit 48, Injunction Application and Application for Consequential Orders/Further Directions are fixed for case management on 8 May 2025 for parties to update the Court on the status of the case. On 8 May 2025, the Court rescheduled the case management to 15 May 2025.

On 15 May 2025, the Court fixed:

(a) the Transfer Application for hearing on 20 November 2025; and

(b) Suit 48, Injunction Application and Application for Consequential Orders/Further Directions for case management on 25 November 2025 for parties to update the Court on the status of the case.

The hearing of the Appeal fixed on 23 July 2025 was vacated and rescheduled to 8 May 2026.

The hearing of the Transfer Application on 20 November 2025 was vacated and rescheduled to 13 January 2026.

The Group does not expect any financial and operational impact arising from the claim pending the final decision from the Court, save for the legal fees, disbursements and any other incidental costs.

20. Dividends

No dividend has been recommended for the current quarter.

21. Revenue

	3 months ended 30 September 2025 RM'000	3 months ended 30 September 2024 RM'000
Timing and recognition:		
At a point in time	13,945	15,805
Over time	32	2,293
	13,977	18,098

22. Loss per share

(a) Basic loss per ordinary share

The basic loss per ordinary share attributable to owners of the Company is computed by dividing loss for the financial period attributable to owners of the Company by the weighted average number of ordinary shares in issue during the financial period.

The basic loss per share is calculated as follows:

	3 months ended 30 September 2025 RM'000	3 months ended 30 September 2024 RM'000
Loss attributable to owners of the Company	(8,072)	(6,214)
	Units ('000)	**Units ('000)**
Weighted average number of ordinary shares in issue:		
Ordinary shares issue at beginning of period	292,145	291,381
Effect of conversion of ICULS	-	17
Adjusted weighted average number of ordinary shares in issue	292,145	291,398
Basic loss per share (sen)	(2.76)	(2.13)

22. Loss per share (continued)

(b) Diluted loss per ordinary share

Diluted loss per ordinary share is based on the loss for the financial period attributable to owners of the Company and the weighted average number of ordinary shares outstanding during the financial period plus the weighted average number of ordinary shares that would be issued from the exercise and/or conversion of all the dilutive potential ordinary shares into ordinary shares.

Potential ordinary shares are treated as dilutive when their exercise and/or conversion to ordinary shares would decrease earnings per share or increase loss per share. Conversely, potential ordinary shares are anti-dilutive when their exercise and/or conversion to ordinary shares would increase earnings per share or decrease loss per share. Accordingly, diluted loss per share is calculated as follows:

	3 months ended 30 September 2025 RM'000	**3 months ended 30 September 2024 RM'000**
Loss attributable to owners of the Company	(8,072)	(6,214)
	Units ('000)	**Units ('000)**
Adjusted weighted average number of ordinary shares issued used in the calculation of basic loss per ordinary shares	292,145	291,398
Assume conversion of ICULS	99,777	100,317
Adjusted weighted average number of ordinary shares issued used in the calculation of diluted loss per ordinary share	391,922	391,715
Diluted loss per share (sen)	(2.06)	(1.59)

23. Loss for the period

	3 months ended 30 September 2025 RM'000	3 months ended 30 September 2024 RM'000
Loss for the period is arrived at after charging/(crediting):		
Depreciation and amortisation	2,765	2,561
Finance costs	317	426
Expenses related to short-term leases	133	262
Inventories written off	8	-
Share of results of an associate	10	(20)
Bad debts written off	7	-
Loss on disposal of other investments at FVTPL	4	189
Unrealised loss/(gain) on foreign exchange	1	(29)
Reversal of inventories written down	(483)	-
Rental income	(72)	(1)
Realised gain on foreign exchange	(29)	(107)
Fair value (gain)/loss on other investments	(27)	447
Finance income	(4)	(18)
Write-off of property, plant and equipment	-	4
Bad debts recovered	-	(15)

Other than the above, there was no other investment income, impairment of assets, gain or loss on derivatives and exceptional items for the current quarter and financial period to date.