



MICROLINK SOLUTIONS BERHAD

Company no. 200301018362 (620782 - P)

(Incorporated in Malaysia)

INTERIM FINANCIAL STATEMENTS FOR THE FIRST QUARTER ENDED 30 JUNE 2020

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MICROLINK SOLUTIONS BERHAD (200301018362 (620782 - P))
Incorporated in Malaysia

**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE FIRST QUARTER ENDED 30 JUNE 2020**

| | INDIVIDUAL QUARTER THREE MONTHS ENDED 30 June | | CUMULATIVE PERIOD THREE MONTHS ENDED 30 June | |
|--|---|-----------------------------|--|-----------------------------|
| | 2020 RM'000 Unaudited | 2019 RM'000 Unaudited | 2020 RM'000 Unaudited | 2019 RM'000 Unaudited |
| Revenue | 34,308 | 54,322 | 34,308 | 54,322 |
| Cost of sales | (29,051) | (45,022) | (29,051) | (45,022) |
| Gross profit | 5,257 | 9,300 | 5,257 | 9,300 |
| Other operating income | 3,864 | 134 | 3,864 | 134 |
| Selling and distribution expenses | (231) | (107) | (231) | (107) |
| Administrative expenses | (4,951) | (6,244) | (4,951) | (6,244) |
| Finance costs | (625) | (1,009) | (625) | (1,009) |
| Other operating expenses | (438) | (479) | (438) | (479) |
| Profit before taxation | 2,876 | 1,595 | 2,876 | 1,595 |
| Taxation | - | (382) | - | (382) |
| Profit for the period | 2,876 | 1,213 | 2,876 | 1,213 |
| Other comprehensive income, net of tax | | | | |
| - item that may be reclassified subsequently to profit or loss: | | | | |
| Foreign currency translations for foreign operations, net of tax | 18 | 4 | 18 | 4 |
| Income tax relating to components of other comprehensive income | | | | |
| Other comprehensive income for the period, net of tax | 18 | 4 | 18 | 4 |
| Total comprehensive income for the period | 2,894 | 1,217 | 2,894 | 1,217 |
| Profit attributable to: | | | | |
| Owners of the parent | 2,879 | 1,217 | 2,879 | 1,217 |
| Non-controlling interests | (3) | (4) | (3) | (4) |
| | 2,876 | 1,213 | 2,876 | 1,213 |
| Total comprehensive income attributable to: | | | | |
| Owners of the parent | 2,874 | 1,217 | 2,874 | 1,217 |
| Non-controlling interests | 20 | - | 20 | - |
| | 2,894 | 1,217 | 2,894 | 1,217 |
| Earnings per share (sen): | | | | |
| Basic | 1.56 | 0.73 | 1.56 | 0.73 |
| Diluted | 1.56 | 0.73 | 1.56 | 0.73 |

Note:

These condensed interim financial statements should be read in conjunction with the audited financial statements for the year ended 31 March 2020 and the accompanying explanatory notes attached to the interim financial statements.

MICROLINK SOLUTIONS BERHAD (200301018362 (620782 - P))
Incorporated in Malaysia

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020

| | As At 30 June 2020 RM'000 Unaudited | As At 31 March 2020 RM'000 Audited |
|--|--|---|
| ASSETS | | |
| Non-Current Assets | | |
| Property, plant and equipment | 416 | 377 |
| Right-of-use assets | 3,549 | 3,770 |
| Goodwill | 18,409 | 18,409 |
| Software development expenditure | 6,609 | 2,963 |
| Other investments | 105 | 105 |
| Lease receivables | 156 | 620 |
| Deferred tax assets | 3,333 | 3,333 |
| | <u>32,577</u> | <u>29,577</u> |
| Current Assets | | |
| Inventories | 1,891 | 2,132 |
| Contract costs | 5,989 | 6,216 |
| Other investments | 111 | 110 |
| Trade receivables | 43,881 | 72,825 |
| Other receivables, deposits and prepayments | 18,183 | 19,346 |
| Contract assets | 616 | 3,640 |
| Lease receivables | 1,828 | 1,781 |
| Amount owing by ultimate holding company | 340 | 300 |
| Amount owing by immediate holding company | 217 | 217 |
| Current tax assets | 1,973 | 1,677 |
| Cash and bank balances | 29,233 | 22,790 |
| | <u>104,262</u> | <u>131,034</u> |
| TOTAL ASSETS | <u>136,839</u> | <u>160,611</u> |
| EQUITY AND LIABILITIES | | |
| Equity attributable to owners of the Parent | | |
| Share capital | 52,833 | 52,833 |
| Reserves | 40 | 45 |
| Accumulated losses | (11,336) | (14,215) |
| | <u>41,537</u> | <u>38,663</u> |
| Non-controlling interests | 464 | 444 |
| TOTAL EQUITY | <u>42,001</u> | <u>39,107</u> |
| Non-Current Liabilities | | |
| Provision for gratuity obligations | 1,908 | 1,908 |
| Other payables and accruals | 146 | 146 |
| Lease liabilities | 3,115 | 3,726 |
| | <u>5,169</u> | <u>5,780</u> |
| Current Liabilities | | |
| Trade payables | 12,710 | 42,858 |
| Other payables and accruals | 23,654 | 24,153 |
| Contract liabilities | 22,629 | 28,456 |
| Amount owing to ultimate holding company | 770 | 782 |
| Amount owing to immediate holding company | 62 | 37 |
| Amounts owing to related companies | 193 | 172 |
| Borrowings | 24,324 | 13,058 |
| Lease liabilities | 4,414 | 5,051 |
| Current tax liabilities | 913 | 1,157 |
| | <u>89,669</u> | <u>115,724</u> |
| TOTAL LIABILITIES | <u>94,838</u> | <u>121,504</u> |
| TOTAL EQUITY AND LIABILITIES | <u>136,839</u> | <u>160,611</u> |
| Net assets per share (RM) | <u>0.23</u> | <u>0.21</u> |

Note:

These condensed interim financial statements should be read in conjunction with the audited financial statements for the year ended 31 March 2020 and the accompanying explanatory notes attached to the interim financial statements.

MICROLINK SOLUTIONS BERHAD (200301018362 (620782 - P))
 Incorporated in Malaysia

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
 FOR THE FIRST QUARTER ENDED 30 JUNE 2020**

<----- Non-distributable ----->

| | Share capital RM | Equity compensation reserve RM | Exchange Translation reserve RM | Accumulated losses RM | Total attributable to owners of the parent RM | Non- controlling interests RM | Total equity RM |
|---|------------------------|---|--|-----------------------------|---|--|-----------------------|
| Unaudited | | | | | | | |
| <u>3 months ended 30 June 2020</u> | | | | | | | |
| At 1 April 2020 (audited) | 52,833 | - | 45 | (14,215) | 38,663 | 444 | 39,107 |
| Profit for the period | - | - | - | 2,879 | 2,879 | (3) | 2,876 |
| Foreign currency translation for foreign operations | - | - | (5) | - | (5) | 23 | 18 |
| Total comprehensive income for the period | - | - | (5) | 2,879 | 2,874 | 20 | 2,894 |
| Transaction with owners | | | | | | | |
| Share based payment transactions | - | - | - | - | - | - | - |
| Total transactions with owners | - | - | - | - | - | - | - |
| At 30 June 2020 | 52,833 | - | 40 | (11,336) | 41,537 | 464 | 42,001 |
| Unaudited | | | | | | | |
| <u>3 months ended 30 June 2019</u> | | | | | | | |
| At 1 April 2019, as restated | 43,628 | 6,216 | (195) | (31,080) | 18,569 | 460 | 19,029 |
| Profit for the period | - | - | - | 1,217 | 1,217 | (4) | 1,213 |
| Foreign currency translation for foreign operations | - | - | - | - | - | 4 | 4 |
| Total comprehensive loss for the period | - | - | - | 1,217 | 1,217 | - | 1,217 |
| Transaction with owners | | | | | | | |
| Share based payment transactions | - | 127 | - | - | 127 | - | 127 |
| Total transactions with owners | - | 127 | - | - | 127 | - | 127 |
| At 30 June 2019 | 43,628 | 6,343 | (195) | (29,863) | 19,913 | 460 | 20,373 |

Note:

These condensed interim financial statements should be read in conjunction with the audited financial statements for the year ended 31 March 2020 and the accompanying explanatory notes attached to the interim financial statements.

MICROLINK SOLUTIONS BERHAD (200301018362 (620782 - P))
Incorporated in Malaysia

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE FIRST QUARTER ENDED 30 JUNE 2020
(The figures have not been audited)

| | Current Year 3 months ended 30 June 2020 RM'000 Unaudited | Preceding Year 3 months ended 30 June 2019 RM'000 Unaudited |
|--|--|--|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Profit before taxation | 2,876 | 1,595 |
| Adjustments for non-cash items: | | |
| Amortisation of software development expenditure | 172 | 393 |
| Depreciation of property, plant and equipment | 70 | 84 |
| Depreciation of right-of-use assets | 198 | - |
| Employees share option scheme expense | - | 127 |
| Interest expense | 625 | 1,009 |
| Interest income | (144) | (99) |
| Inventories written back | - | (13) |
| Property, plant and equipment written off | - | 1 |
| Net unrealised loss on foreign exchange | (14) | - |
| Reversal of impairment loss on software development expenditure | (3,625) | - |
| Operating profit before working capital changes | <u>158</u> | <u>3,097</u> |
| Net changes in assets | 34,013 | (9,675) |
| Net changes in liabilities | (36,469) | 3,761 |
| Net cash used in operations | <u>(2,298)</u> | <u>(2,817)</u> |
| Tax paid | (541) | (397) |
| Tax refunded | 2 | 945 |
| Net cash used in operating activities | <u>(2,837)</u> | <u>(2,269)</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Addition of software development expenditure | (193) | - |
| Repayment to ultimate holding company | (51) | (467) |
| Repayment from immediate holding company | 25 | 4 |
| Interest received | 144 | 99 |
| Withdrawal of deposits pledged to licensed banks | (31) | (448) |
| Purchase of other investments | (1) | (1) |
| Purchase of property, plant and equipment | (84) | (15) |
| Net cash used in investing activities | <u>(191)</u> | <u>(828)</u> |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Interest paid | (505) | (1,009) |
| Drawdown/(Repayments) of borrowings | 13,476 | (5,553) |
| Payments of lease liabilities | (1,368) | - |
| Redemption of redeemable preference shares | - | (2,281) |
| Net cash from/(used in) financing activities | <u>11,603</u> | <u>(8,843)</u> |
| NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS | 8,575 | (11,940) |
| CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD | 13,616 | 17,627 |
| EFFECTS OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS | 46 | (195) |
| CASH AND CASH EQUIVALENTS AT END OF THE PERIOD | <u>22,237</u> | <u>5,492</u> |

* Cash and cash equivalents at the beginning and end of the financial period are net of deposits pledged to banks.

Note:

These condensed interim financial statements should be read in conjunction with the audited financial statements for the year ended 31 March 2020 and the accompanying explanatory notes attached to the interim financial statements.

**MICROLINK SOLUTIONS BERHAD (200301018362 (620782 - P))
QUARTERLY REPORT ON CONSOLIDATED RESULTS
FOR THE FIRST QUARTER ENDED 30 JUNE 2020**

A NOTES TO THE INTERIM FINANCIAL REPORT

A1 Basis of preparation

The interim financial statements are unaudited and have been prepared in accordance with the requirements outlined in the Malaysian Financial Reporting Standards ("MFRSs") No. 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board ("MASB"), and Paragraph 9.22 of the Bursa Malaysia Securities Berhad ACE Market Listing Requirements ("ACE Listing Requirements") and should be read in conjunction with the audited financial statements of the Company and its subsidiaries ("Group") for the financial year ended 31 March 2020. These 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 31 March 2020.

The accounting policies and methods of computation adopted by the Group in this interim financial statements are consistent with those adopted in the financial statements for the financial year ended 31 March 2020 except for the newly-issued accounting framework - MFRS and IC Interpretations ("IC Int.") to be applied by all Entities Other Than Private Entities for the financial periods beginning on or after 1 January 2020:

Amendments to References to the Conceptual Framework in MFRS Standards

Amendments to MFRS 3 Definition of a Business

Amendments to MFRS 101 and MFRS 108 Definition of Material

Amendments to MFRS 9, MFRS 139 and MFRS 7 Interest Rate Benchmark Reform

MFRS 17 Insurance Contracts

Amendments to MFRS 101 Classification of Liabilities as Current or Non-current

Annual Improvements to MFRS Standards 2018 - 2020

Amendments to MFRS 3 Reference to the Conceptual Framework

Amendments to MFRS 116 Property, Plant and Equipment - Proceeds before Intended Use

Amendments to MFRS 137 Onerous Contracts - Cost of Fulfilling a Contract

Amendments to MFRS 10 and MFRS 128 Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

The adoption of the above did not have any significant effects on the interim financial statements upon their initial application.

A2 Audit report of preceding annual financial statements

The preceding audited financial statements for the financial year 31 March 2020 were not subjected to any qualification.

A3 Seasonal or cyclical factors

The business operations of the Group are not materially affected by any seasonal or cyclical factors.

A4 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 quarter under review.

A5 Material changes in estimates

There were no changes in estimates of amounts which have a material effect in the current quarter under review.

A6 Dividend paid

No dividend has been paid in the current quarter under review.

A7 Segmental information

The Group's reportable segments were identified as follows:-

- (i) Financial Services - Provision of business and technical services for financial institutions
- (ii) Enterprise Solutions - Provision of emerging technologies for enterprise
- (iii) Distribution Services - Distribution and maintenance of computer equipment and software
- (iv) Solution Delivery - Provision of project and software solutions delivery services

A NOTES TO THE INTERIM FINANCIAL REPORT (Cont'd)
A7 Segmental information (Cont'd)

| Business Segments | Financial Services RM'000 | Enterprise Solutions RM'000 | Distribution Services RM'000 | Solution Delivery RM'000 | Elimination RM'000 | Consolidation RM'000 |
|---|--------------------------------------|--|---|-------------------------------------|-------------------------------|---------------------------------|
| 3 months ended 30 June 2020 | | | | | | |
| External sales | 5,383 | 1,509 | 27,416 | - | - | 34,308 |
| Inter-segment sales | 2,597 | 89 | 732 | 62 | (3,480) | - |
| Total | 7,980 | 1,598 | 28,148 | 62 | (3,480) | 34,308 |
| Results | | | | | | |
| Segment results | 4,237 | (803) | 427 | (567) | 63 | 3,357 |
| Interest expense | (105) | (54) | (449) | (17) | - | (625) |
| Interest income | 37 | 82 | 24 | 1 | - | 144 |
| Taxation | - | - | - | - | - | - |
| Profit / (Loss) for the financial period | 4,169 | (775) | 2 | (583) | 63 | 2,876 |
| 3 months ended 30 June 2019 | | | | | | |
| External sales | 6,432 | 11,288 | 32,953 | 3,649 | - | 54,322 |
| Inter-segment sales | 3,160 | 85 | 782 | 230 | (4,257) | - |
| Total | 9,592 | 11,373 | 33,735 | 3,879 | (4,257) | 54,322 |
| Results | | | | | | |
| Segment results | (982) | 1,454 | 403 | 1,297 | 333 | 2,505 |
| Interest expense | (42) | - | (956) | (11) | - | (1,009) |
| Interest income | 32 | 11 | 56 | - | - | 99 |
| Taxation | (46) | - | - | (336) | - | (382) |
| (Loss) / Profit for the financial period | (1,038) | 1,465 | (497) | 950 | 333 | 1,213 |

A8 Valuation of property, plant and equipment

The Group did not carry out any valuation of its property, plant and equipment.

A9 Material events subsequent to the end of the quarter

There were no material events announced subsequent to the end of the current financial period under review up to the date of this announcement.

A10 Changes in the composition of the Group

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

A11 Contingent liabilities

The Directors are of the opinion that the Group has no contingent liabilities which, upon crystallisation would have a material impact on the financial position and business of the Group as at 3 August 2020 (the latest practicable date which is not earlier than 7 days from the date of issue of this financial results).

A12 Cash and bank balances

| | Current year as at 30 June 2020 RM'000 |
|---|---|
| Cash and bank balances | 22,223 |
| Fixed deposits with licensed financial institutions | 7,010 |
| | <u>29,233</u> |
| Less: Fixed deposits pledged with licensed banks | (6,996) |
| | <u>22,237</u> |

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

B1 Review of performance

The summary breakdown of revenue by business segments of the Group is as follows:-

| | Individual Quarter | | | Cumulative Period | | |
|------------------------------|------------------------|---------------|-------------|------------------------|---------------|-------------|
| | 3 months ended 30 June | | | 3 months ended 30 June | | |
| | 2020 | 2019 | Variance | 2020 | 2019 | Variance |
| | RM'000 | RM'000 | % | RM'000 | RM'000 | % |
| Financial Services | 7,980 | 9,592 | -17% | 7,980 | 9,592 | -17% |
| Enterprise Solutions | 1,598 | 11,373 | -86% | 1,598 | 11,373 | -86% |
| Distribution Services | 28,148 | 33,735 | -17% | 28,148 | 33,735 | -17% |
| Solution Delivery | 62 | 3,879 | -98% | 62 | 3,879 | -98% |
| | <u>37,788</u> | <u>58,579</u> | <u>-35%</u> | <u>37,788</u> | <u>58,579</u> | <u>-35%</u> |
| Less : Inter Segment Revenue | (3,480) | (4,257) | | (3,480) | (4,257) | |
| Total Group Revenue | <u>34,308</u> | <u>54,322</u> | <u>-37%</u> | <u>34,308</u> | <u>54,322</u> | <u>-37%</u> |

The Group's revenue decrease in the current quarter under review by RM20.01 million as compared to the revenue achieved in the corresponding quarter of preceding year. The lower revenue was mainly attributable to lower order fulfilments and progress billings particularly in Enterprise Solution and Distribution segment.

The summary breakdown of profit before taxation by business segments of the Group is as follows:-

| | Individual Quarter | | | Cumulative Period | | |
|--------------------------------|------------------------|--------------|-------------|------------------------|--------------|-------------|
| | 3 months ended 30 June | | | 3 months ended 30 June | | |
| | 2020 | 2019 | Variance | 2020 | 2019 | Variance |
| | RM'000 | RM'000 | % | RM'000 | RM'000 | % |
| Financial Services | 4,169 | (992) | NA | 4,169 | (992) | NA |
| Enterprise Solutions | (775) | 1,465 | NA | (775) | 1,465 | NA |
| Distribution Services | 2 | (497) | NA | 2 | (497) | NA |
| Solution Delivery | (583) | 1,286 | NA | (583) | 1,286 | NA |
| | <u>2,813</u> | <u>1,262</u> | <u>123%</u> | <u>2,813</u> | <u>1,262</u> | <u>123%</u> |
| Add : Elimination | 63 | 333 | | 63 | 333 | |
| Profit before taxation ("PBT") | <u>2,876</u> | <u>1,595</u> | <u>80%</u> | <u>2,876</u> | <u>1,595</u> | <u>80%</u> |

The Group recorded a PBT of RM2.88 million in the current quarter under review as compared to RM1.60 million in the previous corresponding quarter. The increase was mainly attributable to lower expenses incurred during quarter.

Material change in profit before taxation for the quarter reported as compared with the immediate preceding quarter

| | Current Quarter | Immediate Preceding Quarter | Change |
|------------------------|-----------------|-----------------------------|--------|
| | RM'000 | RM'000 | % |
| Revenue | 34,308 | 66,699 | -49% |
| Profit before taxation | 2,876 | 5,008 | -43% |

The Group recorded decrease in revenue by RM32.39 million in the current quarter as compared to the immediate preceding quarter mainly attributable to lower order fulfilments and progress billings.

The decrease in PBT by RM2.13 million in the current quarter as compared to the immediate preceding quarter mainly attributable to lower gross profit margin.

B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE ACE LISTING REQUIREMENTS (Cont'd)

B2 Prospects

The implementation of the Movement Control Order in March 2020 and the subsequent Recovery Movement Control Order in June 2020 have certainly affected the traditional manner in the order fulfilment of the Group's businesses, in particularly the Distribution segment. Nevertheless, as a technology based Company, the Group has embraced the "New Norm" and has since adapted efficiently in the fulfilment of our business obligations.

With the ongoing initiatives, the Board of Directors remain optimistic in delivering positive financial results for the year ending 31 March 2021.

B3 Profit forecast or guarantee

There were no profit forecast or profit guarantee issued by the Group and the Company.

B4 Income tax expense

| | Current quarter 30 June 2020 RM'000 | Cumulative 30 June 2020 RM'000 |
|-------------------------|---|--------------------------------------|
| Taxation - current year | - | - |
| Taxation - prior year | - | - |
| Deferred tax | - | - |
| Total | <u>-</u> | <u>-</u> |

B5 Unquoted investments and properties

There were no purchase or disposal of unquoted investments and properties during the financial period under review.

B6 Quoted securities

There were no acquisitions or disposals of quoted securities during the financial period under review.

B7 Corporate exercise and utilisation of proceeds

On 26 June 2020, the Company announced that the Company proposes to undertake a Proposed Restricted Issue of up to 56,731,470 new ordinary shares in Microlink at an issue price of RM0.70 per Restricted Share.

Saved as disclosed above, there is no corporate exercise announced but not completed during the period under review.

B8 Group's borrowings and debt securities

The Group's bank borrowings are as follows:

| | As at 30 June 2020 RM'000 | As at 30 June 2019 RM'000 |
|--------------------------------------|---------------------------------|---------------------------------|
| Short term bank borrowings - secured | 24,324 | 21,882 |
| Long term bank borrowings - secured | - | 2,035 |
| Total borrowings | <u>24,324</u> | <u>23,917</u> |

B9 Off balance sheet financial instruments

Bank guarantees amounting to RM1.33 million have been issued.

B10 Material litigation

The Group is not engaged in any litigation or arbitration, either as plaintiff or defendant, which has a material effect on the financial position of the Company or its subsidiary companies and the Board does not know of any proceedings pending or threatened, or of any fact likely to give rise to any proceedings, which might materially and adversely affect the position or business of the Company or its subsidiary companies as at the date of this announcement.

B11 Dividends

On 29 June 2020, the Company announced that the Company has declared a single-tier interim dividend of RM0.01 per share payable for the year ended 31 March 2020. The dividend payment will be approximately RM1.84 million.

B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE ACE LISTING REQUIREMENTS (Cont'd)

B12 Earnings per share

Basic earnings per share

The calculation of the basic earnings per share is based on the net profit for the financial quarter and period under review divided by the weighted average number of ordinary shares in issue during the quarter.

| | Individual Quarter 30 June 2020 | Cumulative Quarter 30 June 2020 |
|---|--|--|
| Profit attributable to owners of the parent (RM) | 2,879,000 | 2,879,000 |
| Weighted average number of ordinary shares in issue | 184,104,900 | 184,104,900 |
| Basic earnings per share (sen) | <u>1.56</u> | <u>1.56</u> |

B13 Authorisation for issue

The interim financial statements were authorised for issue by the Board in accordance with a resolution of the directors dated 10 August 2020.

**MICROLINK SOLUTIONS BERHAD 200301018362 (620782 - P)
10 August 2020**