



Registration No. 200201003114 (570777-X)
(Incorporated In Malaysia)

**UNAUDITED FINANCIAL STATEMENTS FOR
THE FINANCIAL PERIOD ENDED
31 March 2023**

Interim Financial Report on Consolidated Results for the Financial Year Ended 31 March 2023

CONDENSED CONSOLIDATED STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME

(The figures have not been audited)

	Individual Financial		Year to date	
	Quarter Ended		Ended	
	31.03.2023	31.03.2022	31.03.2023	31.03.2022
	RM'000	RM'000	RM'000	RM'000
Revenue	7,028	-	37,088	-
Cost of sales	(2,356)	-	(12,878)	-
Gross profit	4,672	-	24,210	-
Other income	87	-	267	-
Other operating expenses	(386)	-	(1,991)	-
Marketing expenses	(32)	-	(213)	-
Administrative expenses	(1,448)	-	(7,662)	-
Finance cost	(6)	-	(36)	-
Profit before tax	2,887	-	14,575	-
Tax expense	(726)	-	(3,816)	-
Profit for the year	2,161	-	10,759	-
Other comprehensive income for the year, net of tax	-	-	-	-
Total comprehensive income for the year	2,161	-	10,759	-
Profit for the year attributable to:				
Owners of the parent	2,161	-	11,093	-
Non-controlling interest	-	-	(334)	-
Total comprehensive income for the year :				
attributable to owners of the parent	2,161	-	11,093	-
Non-controlling interest	-	-	(334)	-
Earnings per share				
- Basic (sen)	0.39	-	1.98	-
- Diluted (sen)	0.39	-	1.98	-

Notes:

- i) *The financial year end of the Group has been changed from 31 December to 30 June. As such, the next set of audited financial statements shall be for a period of eighteen (18) months from 1 January 2022 to 30 June 2023. There will be no comparative financial information available for the financial period ended 30 June 2023.*
- ii) *The unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2021 and the accompanying explanatory notes attached to the interim financial statements.*

Interim Financial Report on Consolidated Results for the Financial Year Ended 31 March 2023

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

(The figures have not been audited)

	Note	(Unaudited) 31.03.2023 RM'000	(Audited) 31.12.2021 RM'000
ASSETS			
Non-current assets			
Property, plant and equipment		3,353	2,173
Rights-of-use assets		19,986	20,416
Product Development costs		14,949	12,174
Other investment		19,764	17,802
Total non-current assets		58,052	52,565
Current assets			
Inventories		31	31
Trade and other receivables	B7	26,956	25,311
Tax recoverable		276	37
Deposits, cash and bank balances and short-term funds		32,728	32,356
Total current assets		59,991	57,735
TOTAL ASSETS		118,043	110,300
EQUITY AND LIABILITIES			
Equity attributable to owners of the parent			
Share capital		81,176	81,176
Reserves		28,216	19,949
Equity attributable to owners of the parent		109,392	101,125
Non-controlling interests		211	545
TOTAL EQUITY		109,603	101,670

Notes:

- i) *The financial year end of the Group has been changed from 31 December to 30 June. As such, the next set of audited financial statements shall be for a period of eighteen (18) months from 1 January 2022 to 30 June 2023. There will be no comparative financial information available for the financial period ended 30 June 2023.*
- ii) *The unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2021 and the accompanying explanatory notes attached to the interim financial statements.*

Interim Financial Report on Consolidated Results for the Financial Year Ended 31 March 2023

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

(The figures have not been audited)

	(Unaudited) 31.03.2023 RM'000	(Audited) 31.12.2021 RM'000
EQUITY AND LIABILITIES (continued)		
Non-current liabilities		
Lease liabilities	-	327
Total non-current liabilities	-	327
Current liabilities		
Trade and other payables	3,509	5,041
Contract liabilities	4,399	2,575
Lease Liabilities	532	345
Tax payable	-	342
Total current liabilities	8,440	8,303
TOTAL LIABILITIES	8,440	8,630
TOTAL EQUITY AND LIABILITIES	118,043	110,300
Net assets per share attributable to equity holders of the Company (RM)	0.20	0.18

Notes:

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- ii) *The unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2021 and the accompanying explanatory notes attached to the interim financial statements.*

Interim Financial Report on Consolidated Results for the Financial Year Ended 31 March 2023

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

(The figures have not been audited)

	Attributable to owners of the parent					Non-Controlling Interests	Total Equity	
	Non-distributable reserves				Distributable			Total
	Share Capital	Treasury Shares	Fair Value Reserve	Other Reserve	Retained Earnings			
RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000		
15 months period ended 31 March 2023								
At 1 January 2022	81,176	-	4,319	(81)	15,711	101,125	545	101,670
Profit for the period	-	-	-	-	11,093	11,093	(334)	10,759
Total comprehensive income/(loss) for the period	-	-	-	-	11,093	11,093	(334)	10,759
Acquisition of new subsidiary	-	-	-	-	(29)	(29)	-	(29)
Transaction with owners:								
Dividend to owners of the parent	-	-	-	-	(2,797)	(2,797)	-	(2,797)
	-	-	-	-	(2,797)	(2,797)	-	(2,797)
At 31 March 2023	81,176	-	4,319	(81)	24,007	109,421	211	109,603

	Attributable to owners of the parent					Non-Controlling Interests	Total Equity	
	Non-distributable reserves				Distributable			Total
	Share Capital	Treasury Shares	Fair Value Reserve	Other Reserve	Retained Earnings			
RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000		
15 months period ended 31 March 2022								
At 1 January 2021	-	-	-	-	-	-	-	-
Profit for the period	-	-	-	-	-	-	-	-
Other comprehensive income for the year, net of tax	-	-	-	-	-	-	-	-
Total comprehensive income/(loss) for the period	-	-	-	-	-	-	-	-
Transaction with owners:								
Cancellation of treasury shares	-	-	-	-	-	-	-	-
Dividend to owners of the parent	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-
At 31 December 2021	-	-	-	-	-	-	-	-

Notes:

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- ii) *The unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2021 and the accompanying explanatory notes attached to the interim financial statements.*

Interim Financial Report on Consolidated Results for the Financial Year Ended 31 March 2023

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

(The figures have not been audited)

	15 Months Period Ended	
	31.03.2023	31.03.2022
	RM'000	RM'000
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Profit before tax	14,575	-
Adjustments for:		
Impairment loss on trade receivables	12	-
Amortisation of development costs	3,423	-
Depreciation of property, plant and equipment	1,077	-
Depreciation of right of used assets	430	-
Unrealised gain on foreign exchange	(12)	-
Gain on disposal of property, plant and equipment	(45)	-
Property, plant and equipment written off	-	-
Interest expense	35	-
Interest income from deposits with licensed banks	(186)	-
Operating profit before working capital changes	19,309	-
Changes in working capital:		
(Increase) in inventories	-	-
Decrease/(Increase) in trade and other receivables	(2,157)	-
(Decrease) in trade and other payables	793	-
Cash generated from operations	17,945	-
Tax paid	(4,397)	-
Interest paid	(35)	-
Net cash from/(used in) operating activities	13,513	-
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Interest received	186	-
Acquisition of property, plant and equipment	(1,821)	-
Investment in quoted shares	(1,962)	-
Addition of product development cost	(6,198)	-
Proceed from disposal of property, plant and equipment	59	-
Acquisition of subsidiary	(30)	-
Net cash from/(used in) investing activities	(9,766)	-
<u>CASH FLOWS FROM FINANCING ACTIVITIES</u>		
Repayment of lease liability	(433)	-
Repayment of hire purchase liability	(157)	-
Dividend paid	(2,797)	-
Net cash from/(used) in financing activities	(3,387)	-
Net decrease in cash and cash equivalents	360	-
Effects of exchange rate changes	12	-
Cash and cash equivalents at 1 January	32,356	-
Cash and cash equivalents at 30 September	32,728	-

Notes:

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- ii) The unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2021 and the accompanying explanatory notes attached to the interim financial statements.*

A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 (“MFRS 134”)

A1. Basis of Preparation

The unaudited interim financial statements, for the period ended 31 March 2023, have been prepared in accordance with MFRS 134, *Interim Financial Reporting* issued by the Malaysian Accounting Standard Board (“MASB”) and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”).

The unaudited interim financial statements should be read in conjunction with the annual audited financial statements of the Group for the financial year ended 31 December 2021. The explanatory notes attached to the interim financial statements provide an explanation of events and transaction that are significant to an understanding of the changes in the financial position and performance of the Group since the year ended 31 December 2021.

Since the previous annual audited financial statements as at 31 December 2021 were issued, the Group has adopted the Malaysia Financial Reporting Standards (“MFRS”) framework issued by MASB with effect from 1 January 2012. This MFRS framework was introduced by the MASB in order to fully converged Malaysia’s existing Financial Reporting Standards (“FRS”) framework with the International Financial Reporting Standards (“IFRS”) framework issued by the International Accounting Standards Board.

At the date of issuance of this unaudited interim financial statements, the MFRSs, amendments to MFRSs and IC Interpretation have been issued by MASB but not yet effective are as listed below:

		Effective dates for financial periods beginning on or after
Amendments to MFRS 3	Reference to the Conceptual Framework	1 January 2022
Amendment to MFRS 116	Property, Plant and Equipment- Proceeds before Intended Use	1 January 2022
Amendment to MFRS 137	Onerous Contract-Cost of Fulfilling a Contract	1 January 2022
Annual Improvements to MFRSs Standards 2018 - 2020:		1 January 2022
• Amendments to MFRS 1		
• Amendments to MFRS 9		
• Amendments to MFRS 16		
• Amendments to MFRS 141		
MFRS 17	Insurance Contracts	1 January 2023
Amendments to MFRS 17	Insurance Contracts	1 January 2023
Amendments to MFRS 101	Classification of Liabilities as Current and Non-Current	1 January 2023
Amendments to MFRS 101	Disclosure of Accounting Policies	1 January 2023
Amendments to MFRS 108	Definition of Accounting Estimates	1 January 2023
Amendments to MFRS 112	Deferred Tax Related to Assets and Liabilities arising from a single transaction	1 January 2023
Amendments to MFRS 10 and MFRS 128	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred until further notice

A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 (“MFRS 134”) (continued)

The Group and the Company are in the process of assessing the impact of implementing these Amendments and Standards, since the effect would only be observable for the future financial years.

A2. Auditors’ Report on Preceding Annual Financial Statements

The auditors' report on the audited annual financial statements for the financial year ended 31 December 2021 was not qualified.

A3. Seasonality or Cyclicity of Interim Operations

There were no seasonal or cyclical factors affecting the results of the Group for the current financial quarter under review and financial year.

A4. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows

During the current financial quarter under review and financial year, there were no items or events that arose, which affected assets, liabilities, equity, net income or cash flows, that are unusual by reason of their nature, size or incidence.

A5. Material Changes in Accounting Estimates

There was no material changes in estimates of amounts reported in the prior financial year, that has a material effect on the current financial quarter under review and financial year.

A6. Issuances, Cancellation, Repurchases, Resale and Repayments of Debts and Equity Securities

There were no issuance, cancellation, repurchases, resale and repayment of debts and equity securities for the current period under review.

A7. Dividends

On 29 November 2022, the Board of Directors declared the first interim single-tier dividend of 0.50 sen per ordinary share, amounting to approximately RM2.8 million in respect of financial year ending 30 June 2023, the dividend was paid on 15 May 2023.

A8. Segmental Reporting

Segment information is presented in respect of the Group’s business segments.

- (i) Application Solutions (“AS”)
 - Sales of software applications and product on an outright purchase basis.
- (ii) Application Services Providers (“ASP”)
 - Income from outsourcing service charge which is volume and transaction based.
- (iii) Maintenance Services
 - Provision of maintenance services.

A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 (“MFRS 134”) (continued)

A8. Segmental Reporting

(a) Individual quarter

<u>3 Months Period Ended</u>	AS	ASP	Maintenance Services	Total
<u>31-Mar-23</u>	RM'000	RM'000	RM'000	RM'000
Revenue				
Total revenue	1,448	4,942	716	7,106
Inter-segment revenue	-	(78)	-	(78)
Revenue from external customers	1,448	4,864	716	7,028
Results				
Segment results	647	1,837	372	2,856
Finance costs				(6)
Interest income from deposits with licensed bank				37
Profit before tax				2,887
Income tax expenses				(726)
Net profit for the period / Total comprehensive income for the period				2,161

<u>3 Months Period Ended</u>	AS	ASP	Maintenance Services	Total
<u>31-Mar-22</u>	RM'000	RM'000	RM'000	RM'000
Revenue				
Total revenue	-	-	-	-
Inter-segment revenue	-	-	-	-
Revenue from external customers	-	-	-	-
Results				
Segment results	-	-	-	-
Finance costs				-
Interest income from deposits with licensed bank				-
Profit before tax				-
Income tax expenses				-
Net profit for the period / Total comprehensive income for the period				-

**A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 (“MFRS 134”)
(continued)**

(b) Accumulated quarter

<u>15 Months Period Ended</u>	AS	ASP	Maintenance Services	Total
<u>31-Mar-23</u>	RM'000	RM'000	RM'000	RM'000
Revenue				
Total revenue	9,412	24,960	3,108	37,480
Inter-segment revenue	-	(392)	-	(392)
Revenue from external customers	9,412	24,568	3,108	37,088
Results				
Segment results	2,953	9,862	1,609	14,424
Finance costs				(36)
Interest income from deposits with licensed bank				187
Profit before tax				14,575
Income tax expenses				(3,816)
Net profit for the period / Total comprehensive income for the period				10,759

<u>15 Months Period Ended</u>	AS	ASP	Maintenance Services	Total
<u>31-Mar-22</u>	RM'000	RM'000	RM'000	RM'000
Revenue				
Total revenue	-	-	-	-
Inter-segment revenue	-	-	-	-
Revenue from external customers	-	-	-	-
Results				
Segment results	-	-	-	-
Finance costs				-
Interest income from deposits with licensed bank				-
Profit before tax				-
Income tax expenses				-
Net profit for the period / Total comprehensive income for the period				-

A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 (“MFRS 134”) (continued)

A9. Subsequent Material Event

There was no material event subsequent to the current financial quarter ended 31 March 2023 up to the date of the announcement of this report, which is likely to substantially affect the results of the operations of the Group for the current financial quarter under review.

A10. Changes in the Composition of the Group and Financial Year End.

As at 31 March 2023, there is no change in the composition of the Group.

On 12 December 2022, the Company has announced to the Bursa relating to the change of its financial year end from 31 December 2022 to 30 June 2023.

A11. Changes in Contingent Liabilities or Contingent Assets

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

A12. Recurrent Related Party Transactions (“RRPT”)

The tenancy agreement with MY E.G. Services Berhad for renting office space located at Level 31, MYEG Tower, Empire City. No. 8, Jalan Damansara, PJU 8, 47820 Petaling Jaya. Detail of transaction as follows:

Term of tenancy: 1 December 2020 to 31 November 2023

Monthly rental: RM30,256.20

A13. Capital Commitments

There is no capital commitments for the current financial quarter under review.

A14. Memorandum of Understanding (MOU)

On 1 August 2017, The Board of Directors of EForce announced the signing of a MOU with Aquis for software and operations support. The MOU concerns intention to enter into a software delivery, support and operations agreement in the area of designing and building infrastructure and software, and customised training to support operationalization.

As at reporting date, we are still in discussion with Aquis and has not formalise the MOU into a definitive agreement yet.

B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B)

B1. Review of Group's Performance

Current Year -to date vs. Previous Year-to date

	Individual Period				Cumulative Period			
	Current Year Quarter	Preceding Year Corresponding Quarter	Changes		Current Year Quarter	Preceding Year Corresponding Quarter	Changes	
	31/03/23	31/03/22	RM'000	%	31/03/23	31/03/22	RM'000	%
	RM'000	RM'000	RM'000	%	RM'000	RM'000	RM'000	%
Revenue	7,028	-	-	-	37,088	-	-	-
Operating Profit	2,805	-	-	-	14,343	-	-	-
Profit Before Interest and Tax	2,845	-	-	-	14,353	-	-	-
Profit Before Tax	2,887	-	-	-	14,575	-	-	-
Profit After Tax	2,161	-	-	-	10,759	-	-	-
Profit Attributable to Ordinary Equity Holders of the Parent	2,161	-	-	-	11,093	-	-	-

The financial year end of the Group has been changed from 31 December to 30 June. As such, the next set of audited financial statements shall be for a period of eighteen (18) months from 1 January 2022 to 30 June 2023. There will be no comparative financial information available for the financial period ended 30 June 2023.

B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B)

B2. Variation of Results against Preceding Quarter

	Current Quarter	Immediate Preceding Quarter	Changes	
	31/03/23	31/12/22		
	RM'000	RM'000	RM'000	%
Revenue	7,028	7,351	(323)	-4%
Operating Profit	2,806	2,880	(74)	-3%
Profit Before Interest and Tax	2,845	2,856	(11)	0%
Profit Before Tax	2,887	2,891	(4)	0%
Profit After Tax	2,161	2,007	154	8%
Profit Attributable to Ordinary Equity Holders of the Parent	2,161	2,202	(41)	-2%

The Group's revenue for current quarter was RM7 million, lower by RM323,000 or 4% compared to immediately preceding quarter. The decrease was mainly attributed to lower AS as a result from lower project revenue recognised.

PBT and PAT recorded lower by RM4,000 and higher by RM154,000 respectively due to lower operating expenses.

B3. Prospects for 2023

Increasing interest rate, high inflation rate and geopolitical tension are continuing concerns for businesses in 2023. This uncertainty will impact stock trading sentiment at Bursa Malaysia, though we envisage a better Average Daily Trading Volume and Value compared to 2022.

Our customers are accelerating time to market for their new product and service offering to stay ahead. We are actively supporting them in this endeavour, and also helping them to improve and digitalise their internal processes to reduce operational costs and increase work efficiency.

We are enhancing our existing system capability and developing new product offering to meet our customers' trading and business needs. Furthermore, the Group is exploring business expansion and collaboration opportunities with potential partners in Malaysia and overseas that leverages on our technology capability and know-how.

To manage our own cost base, we are closely monitoring our operating expenditure, reviewing current processes and procedures to improve productivity and efficiency.

Given the above and barring any unforeseen circumstances, the Group is optimistic on the positive performance of our business ahead.

B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B) (continued)

B4. Variance of Profit Forecast and Shortfall in Profit Guarantee

The Group has not issued any profit forecast nor profit guarantee for the current financial quarter under review and the financial year.

B5. Taxation

The taxation charge for the individual financial quarter and the financial year are as follows:

	Individual Financial		Year-to-date	
	Quarter Ended		Ended	
	31.03.2023	31.03.2022	31.03.2023	31.03.2022
	RM'000	RM'000	RM'000	RM'000
Income tax	726	-	3,816	-
	<u>726</u>	<u>-</u>	<u>3,816</u>	<u>-</u>

B6. Status of Corporate Proposals

There were no corporate proposals announced as at the date of this quarterly report.

B7. Trade and Other Receivables

	RM'000
Trade receivables	3,945
Other receivables	23,011
	<u>26,956</u>

Analysis of the trade receivables ageing of the Group is as follows:

	RM'000
0 – 30 days	2,001
31 – 60 days	929
61 – 90 days	345
91 – 120 days	152
121 – 150 days	37
More than 150 days	545
	<u>4,009</u>
Expected Credit Loss	(52)
Impairment (specific)	(12)
Net trade receivables	<u>3,945</u>

B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B) (continued)

B8. Group Borrowings and Debt Securities

The Company does not have any borrowing and debt securities as at the date of this report.

B9. Off Balance Sheet Financial Instruments

The Company does not have any off balance sheet financial instruments as at the date of this report.

B10. Material Litigation

The Group is not engaged in any material litigation and the Board does not have any knowledge of any proceedings pending or threaten against the Group as at the date of this report.

B11. Dividends

On 29 November 2022, the Board of Directors declared the first interim single-tier dividend of 0.50 sen per ordinary share, amounting to approximately RM2.8 million in respect of financial year ending 30 June 2023, the dividend was paid on 15 May 2023.

B12. Earnings per Share ("EPS")

	Individual Quarter Ended		Year to date Quarter Ended	
	31.03.23	31.03.22	31.03.23	31.03.22
(a) Basic EPS				
Net profit attributable to the equity holders of the Company (RM'000)	2,161	-	11,093	-
Weighted average number of ordinary shares in issue ('000)	559,378	-	559,378	-
Basic EPS (sen)	<u>0.39</u>	<u>-</u>	<u>1.98</u>	<u>-</u>
(b) Diluted EPS				
Net profit attributable to the equity holders of the Company (RM'000)	2,161	-	11,093	-
Weighted average number of ordinary shares in issue ('000)	559,378	-	559,378	-
Basic EPS (sen)	<u>0.39</u>	<u>-</u>	<u>1.98</u>	<u>-</u>

B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B) (continued)

B12. Earnings per Share ("EPS") (continue)

The calculation of the basic EPS is based on the net profit attributable to equity holders of the parent for the current financial quarter / year ended 30 June, divided by the weighted average number of ordinary shares outstanding during the financial year.

The calculation of the diluted EPS is based on the net profit attributable to equity holders of the parent for the current financial quarter / year ended 30 June, divided by the weighted average number of ordinary shares outstanding during the financial year.

B13. Profit for the year

	Individual Financial Quarter Ended		Year-to-date Ended	
	31.03.23 RM'000	31.03.22 RM'000	31.03.23 RM'000	31.03.22 RM'000
Profit for the year is arrived after charging:				
Amortisation of development costs	601	-	3,423	-
Depreciation of property, plant and equipmen	213	-	1076	-
Depreciation of right of used assets	86	-	430	-
Loss on foreign exchange	1	-	44	-
and after crediting:				
Gain on foreign exchange	-1	-	16	-
Interest income from deposits with licensed bank	37	-	187	-