

**KARYON INDUSTRIES BERHAD (Company No: 200301010377 (612797-T))**  
(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE 3RD QUARTER ENDED 31 DECEMBER 2019**  
(The figures have not been audited)

	<u>INDIVIDUAL QUARTER</u>		<u>CUMULATIVE QUARTER</u>	
	<u>CURRENT YEAR QUARTER 31/12/19 RM'000</u>	<u>PRECEDING YEAR CORRESPONDING QUARTER 31/12/18 RM'000</u>	<u>CURRENT YEAR TO DATE 31/12/19 RM'000</u>	<u>PRECEDING YEAR CORRESPONDING PERIOD 31/12/18 RM'000</u>
Revenue	42,676	37,658	120,336	116,886
Cost of Sales	<u>(36,096)</u>	<u>(32,873)</u>	<u>(101,894)</u>	<u>(100,830)</u>
Gross Profit	6,580	4,785	18,442	16,056
Other Income	151	166	1,800	664
Administrative and Operating Expenses	(3,719)	(3,218)	(10,594)	(10,263)
Finance Costs	(98)	(117)	(304)	(369)
Share of Loss of a Joint Venture	<u>-</u>	<u>(240)</u>	<u>(181)</u>	<u>(287)</u>
Profit Before Tax	2,914	1,376	9,163	5,801
Tax expense	<u>(837)</u>	<u>(517)</u>	<u>(2,499)</u>	<u>(1,734)</u>
<b>PROFIT FOR THE FINANCIAL PERIOD</b>	<b>2,077</b>	<b>859</b>	<b>6,664</b>	<b>4,067</b>
<b>OTHER COMPREHENSIVE GAIN/(LOSS)</b>				
Foreign currency translation	<u>-</u>	<u>7</u>	<u>(72)</u>	<u>(117)</u>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>	<b><u>2,077</u></b>	<b><u>866</u></b>	<b><u>6,592</u></b>	<b><u>3,950</u></b>
Profit attributable to:				
Owners of the parent	<u>2,077</u>	<u>859</u>	<u>6,664</u>	<u>4,067</u>
Total comprehensive income attributable to:				
Owners of the parent	<u>2,077</u>	<u>866</u>	<u>6,592</u>	<u>3,950</u>
Earnings per share (sen):				
- Basic	0.44	0.18	1.40	0.85
- Diluted	0.44	0.18	1.40	0.85

(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 March 2019 and the accompanying explanatory notes attached to this interim financial statements on page 5-12)

**KARYON INDUSTRIES BERHAD (Company No: 200301010377 (612797-T))**  
(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2019**  
(The figures have not been audited)

	<b>UNAUDITED</b>	<b>AUDITED</b>
	<b>As at 31/12/19 RM'000</b>	<b>As at 31/03/19 RM'000</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	39,321	38,536
<b>Current assets</b>		
Inventories	17,805	28,021
Trade and other receivables	31,111	23,924
Current tax assets	294	2,462
Cash and cash equivalents	38,867	27,468
	<b>88,077</b>	<b>81,875</b>
Non-current assets held for sale	-	4,398
<b>TOTAL ASSETS</b>	<b>127,398</b>	<b>124,809</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the parent</b>		
Share capital	47,609	47,609
Foreign currency translation reserve	-	1,314
Retained earnings	55,607	51,084
<b>TOTAL EQUITY</b>	<b>103,216</b>	<b>100,007</b>
<b>Non-current liabilities</b>		
Borrowings	7,681	8,205
Deferred tax liabilities	2,496	2,289
	<b>10,177</b>	<b>10,494</b>
<b>Current liabilities</b>		
Trade and other payables	13,046	13,273
Borrowings	897	999
Current tax liability	62	36
	<b>14,005</b>	<b>14,308</b>
<b>TOTAL LIABILITIES</b>	<b>24,182</b>	<b>24,802</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>127,398</b>	<b>124,809</b>
Net assets per share attributable to owners of the parent (RM)	<b>0.22</b>	<b>0.21</b>

(The unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the financial year ended 31 March 2019 and the accompanying explanatory notes attached to this interim financial statements on page 5-12)

**KARYON INDUSTRIES BERHAD (Company No: 200301010377 (612797-T))**  
(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE 3RD QUARTER ENDED 31 DECEMBER 2019**  
(The figures have not been audited)

**Quarter ended 31 December 2019**

	ATTRIBUTABLE TO OWNERS OF THE PARENT				
	SHARE CAPITAL	SHARE PREMIUM	FOREIGN CURRENCY TRANSLATION RESERVE	RETAINED EARNINGS	TOTAL
	RM'000	RM'000	RM'000	RM'000	RM'000
Balance as at 01.04.2019	47,609	-	1,314	51,084	100,007
Total comprehensive (loss)/income for the period	-	-	(72)	6,664	6,592
Dividend paid	-	-	-	(2,141)	(2,141)
Realisation of reserve on liquidation of a joint venture	-	-	(1,242)	-	(1,242)
Balance as at 31.12.2019	47,609	-	-	55,607	103,216

**Quarter ended 31 December 2018**

	ATTRIBUTABLE TO OWNERS OF THE PARENT				
	SHARE CAPITAL	SHARE PREMIUM	FOREIGN CURRENCY TRANSLATION RESERVE	RETAINED EARNINGS	TOTAL
	RM'000	RM'000	RM'000	RM'000	RM'000
Balance as at 01.04.2018	47,572	37	1,372	48,109	97,090
Total comprehensive (loss)/income for the period	-	-	(117)	4,067	3,950
Dividend paid	-	-	-	(1,427)	(1,427)
Balance as at 31.12.2018	47,572	37	1,255	50,749	99,613

(The unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the financial year ended 31 March 2019 and the accompanying explanatory notes attached to this interim financial statements on page 5-12)

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE 3RD QUARTER ENDED 31 DECEMBER 2019**  
(The figures have not been audited)

	<b>CURRENT YEAR TO DATE 31/12/19 RM'000</b>	<b>PRECEDING YEAR CORRESPONDING PERIOD 31/12/18 RM'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before tax	9,163	5,801
Adjustments for:		
Depreciation on property, plant and equipment	1,019	929
Gain on liquidation of a joint venture	(1,210)	-
Interest expense	304	369
Interest income	(456)	(391)
Property, plant and equipment written off	5	23
Share of loss of a joint venture	181	287
Unrealised gain on foreign exchange	(47)	(100)
Operating profit before changes in working capital	8,959	6,918
Net changes in inventories	10,216	211
Net changes in trade and other receivables	(7,163)	3,075
Net changes in trade and other payables	(210)	(1,469)
<b>CASH GENERATED FROM OPERATIONS</b>	<b>11,802</b>	<b>8,735</b>
Tax paid	(1,634)	(2,537)
Tax refunded	1,536	238
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>11,704</b>	<b>6,436</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
(Placement)/Withdrawal of deposits with licensed banks with original maturity date more than three months	(3,600)	1,510
Interest received	456	391
Proceeds from liquidation of a joint venture	4,113	-
Purchase of property, plant and equipment	(1,809)	(8,805)
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(840)</b>	<b>(6,904)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Drawdowns of:		
- term loan	-	4,500
- bankers' acceptance	284	2,696
Repayments of:		
- hire purchase creditors	(88)	(57)
- term loans	(681)	(588)
- bankers' acceptance	(141)	(3,979)
Interest paid	(304)	(369)
Dividend paid	(2,141)	(1,427)
<b>NET CASH (USED IN)/FROM FINANCING ACTIVITIES</b>	<b>(3,071)</b>	<b>776</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>7,793</b>	<b>308</b>
<b>EFFECTS OF EXCHANGE RATE CHANGES ON CASH &amp; CASH EQUIVALENTS</b>	<b>6</b>	<b>46</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL PERIOD</b>	<b>27,468</b>	<b>26,421</b>
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE FINANCIAL PERIOD</b>	<b>35,267</b>	<b>26,775</b>

Notes:

	<b>RM'000</b>
<b>1) Purchase of property, plant and equipment</b>	
Purchase of property, plant and equipment	1,866
Less: Sales to related companies	(57)
Cash purchase of property, plant and equipment	<u>1,809</u>
<b>2) Cash and cash equivalents</b>	
Cash and cash equivalents included in the statement of cash flows comprise of the following:	
Cash and bank balances	38,867
Less: Deposits with licensed banks (more than three months)	(3,600)
Cash and bank balances at the end of the period	<u>35,267</u>

(The unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the financial year ended 31 March 2019 and the accompanying explanatory notes attached to this interim financial statements on page 5-12)

**UNAUDITED QUARTERLY REPORT FOR THE 3RD QUARTER ENDED 31 DECEMBER 2019**

Explanatory notes to the Interim Financial Statements

**1. Accounting Policies and Basis of Preparation**

The interim financial statements have been prepared in accordance with Malaysian Financial Reporting Standards (“MFRS”) 134: *Interim Financial Reporting* and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”) and should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 March 2019.

**2. Significant Accounting Policies**

The significant accounting policies adopted by KIB and its subsidiaries (“Group”) in this interim financial statements are consistent with those adopted in the financial statements for the financial year ended 31 March 2019 except for the newly-issued Malaysian Accounting Standards Board approved accounting framework - MFRS and IC Interpretations to be applied by all Entities Other Than Private Entities for the financial period beginning on 1 January 2019. The adoption of the abovementioned MFRS, Amendments to MFRS and Interpretations will have no material impact on the financial statements of the Group upon their initial application.

At the date of authorisation of these interim financial statements, the following MFRS and Amendments to MFRSs were issued but not yet effective and have not been applied by the Group:

<b>MFRSs and Amendments to MFRSs issued but not yet effective</b>		<b>Effective for annual periods beginning on or after</b>
Amendments to References to the Conceptual Framework in MFRS Standards		1 January 2020
Amendments to MFRS 3	Business Combinations - Definition of a Business	1 January 2020
Amendments to MFRS 101	Presentation of Financial Statements - Definition of Material	1 January 2020
Amendments to MFRS 108	Accounting Policies, Changes in Accounting Estimates and Errors - Definition of Material	1 January 2020
Amendments to MFRS 9, 139 and MFRS 7	Interest Rate Benchmark Reform	1 January 2020
MFRS 17	Insurance Contracts	1 January 2021
Amendments to MFRS 10 and MFRS 128	Consolidated Financial Statements and Investments in Associates - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred

**3. Audit Report of the Preceding Audited Financial Statements**

The auditors’ report of the preceding annual financial statements of the Group was not subject to any qualification.

#### 4. Seasonal or Cyclical Factors

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

#### 5. Unusual Items

There were no items or events that arose, which is unusual because of its nature, size, or incidence that has affected the assets, liabilities, equity, net income or cash flows of the Group for the current financial quarter under review and financial year-to-date.

#### 6. Material Changes in Estimates

There were no material changes in estimates of amounts reported in prior financial years that have material effect on the current financial quarter under review and financial year-to-date.

#### 7. Changes in Debts and Equity Securities

There were no issuance and repayment of debt and equity securities, share buy-backs and share cancellation for the current financial quarter under review and financial year-to-date.

#### 8. Dividend Paid

The dividends paid during the current and previous corresponding financial year-to-date are as follows:

	Company			
	2020		2019	
	Gross dividend per share sen	Amount of dividend RM	Gross dividend per share sen	Amount of dividend RM
<b>In respect of the financial year ending 31 March 2020</b> First interim single-tier dividend of 0.30 sen per ordinary share, declared on 28 August 2019 and paid on 30 September 2019	0.30	1,427,139	-	-
Special single-tier dividend of 0.15 sen per ordinary share, declared on 28 August 2019 and paid on 30 September 2019	0.15	713,568	-	-
<b>In respect of the financial year ended 31 March 2019</b> First interim single-tier dividend of 0.30 sen per ordinary share, declared on 6 August 2018 and paid on 13 September 2018	-	-	0.30	1,427,139

## 9. Segmental Reporting

The segmental result of the Group for the current financial quarter under review and the preceding year corresponding quarter are set out below:

### 3 months ended 31 December 2019

	Investment Holding	Manufacturing of Polymeric Product	Others	Total
	RM'000	RM'000	RM'000	RM'000
<b>REVENUE</b>				
Sales (Gross)	1,055	44,378	-	45,433
Inter-Segment sales	(990)	(1,767)	-	(2,757)
<b>External</b>	<b>65</b>	<b>42,611</b>	<b>-</b>	<b>42,676</b>
<b>RESULT</b>				
Segment result	(976)	3,984	4	3,012
Finance costs	-	(98)	-	(98)
Share of loss of a joint venture	-	-	-	-
(Loss)/Profit before tax	(976)	3,886	4	2,914
Tax expense	(104)	(731)	(2)	(837)
<b>(Loss)/Profit after tax</b>	<b>(1,080)</b>	<b>3,155</b>	<b>2</b>	<b>2,077</b>
<b>Consolidated Statement of Financial Position</b>				
Segment assets	12,685	114,289	424	127,398
Segment liabilities	1,141	23,038	3	24,182

### 3 months ended 31 December 2018

	Investment Holding	Manufacturing of Polymeric Product	Others	Total
	RM'000	RM'000	RM'000	RM'000
<b>REVENUE</b>				
Sales (Gross)	1,039	39,660	-	40,699
Inter-Segment sales	(990)	(2,051)	-	(3,041)
<b>External</b>	<b>49</b>	<b>37,609</b>	<b>-</b>	<b>37,658</b>
<b>RESULT</b>				
Segment result	(830)	2,562	1	1,733
Finance costs	-	(117)	-	(117)
Share of loss of a joint venture	(240)	-	-	(240)
(Loss)/Profit before tax	(1,070)	2,445	1	1,376
Tax expense	(135)	(382)	-	(517)
<b>(Loss)/Profit after tax</b>	<b>(1,205)</b>	<b>2,063</b>	<b>1</b>	<b>859</b>
<b>Consolidated Statement of Financial Position</b>				
Segment assets	13,399	111,060	423	124,882
Segment liabilities	937	24,328	4	25,269

9. Segmental Reporting (cont'd)

The segmental result of the Group for the cumulative financial quarter under review and the preceding year corresponding period are set out below:

**Cumulative 9 months ended 31 December 2019**

	Investment Holding	Manufacturing of Polymeric Product	Others	Total
	RM'000	RM'000		RM'000
<b>REVENUE</b>				
Sales (Gross)	5,654	126,241	-	131,895
Inter-Segment sales	(5,462)	(6,097)	-	(11,559)
<b>External</b>	<b>192</b>	<b>120,144</b>	<b>-</b>	<b>120,336</b>
<b>RESULT</b>				
Segment result	(1,542)	11,184	6	9,648
Finance costs	-	(304)	-	(304)
Share of loss of a joint venture	(181)	-	-	(181)
(Loss)/Profit before tax	(1,723)	10,880	6	9,163
Tax expense	(435)	(2,062)	(2)	(2,499)
<b>(Loss)/Profit after tax</b>	<b>(2,158)</b>	<b>8,818</b>	<b>4</b>	<b>6,664</b>
<b>Consolidated Statement of Financial Position</b>				
Segment assets	12,685	114,289	424	127,398
Segment liabilities	1,141	23,038	3	24,182

**Cumulative 9 months ended 31 December 2018**

	Investment Holding	Manufacturing of Polymeric Product	Others	Total
	RM'000	RM'000		RM'000
<b>REVENUE</b>				
Sales (Gross)	4,274	124,173	-	128,447
Inter-Segment sales	(4,090)	(7,471)	-	(11,561)
<b>External</b>	<b>184</b>	<b>116,702</b>	<b>-</b>	<b>116,886</b>
<b>RESULT</b>				
Segment result	(2,431)	8,884	4	6,457
Finance costs	-	(369)	-	(369)
Share of loss of a joint venture	(287)	-	-	(287)
(Loss)/Profit before tax	(2,718)	8,515	4	5,801
Tax expense	(360)	(1,374)	-	(1,734)
<b>(Loss)/Profit after tax</b>	<b>(3,078)</b>	<b>7,141</b>	<b>4</b>	<b>4,067</b>
<b>Consolidated Statement of Financial Position</b>				
Segment assets	13,399	111,060	423	124,882
Segment liabilities	937	24,328	4	25,269



**10. Valuation of Property, Plant and Equipment**

The Group's property, plant and equipment is carried at cost and have been brought forward without amendment from the latest audited annual financial statements.

**11. Events Subsequent to the End of the Current Financial Quarter**

There were no material events that have occurred from 1 January 2020 to the date of this announcement.

**12. Changes in the Composition of the Group**

The Company had incorporated a new wholly-owned subsidiary, Karyon Film Sdn. Bhd. ("KFSB") in Malaysia under the Companies Act, 2016 on 27 November 2019 with an issued share capital of RM2 comprising 2 ordinary shares. The intended principal activity of KFSB is to manufacture and trading of polyvinyl chloride ("PVC") stretch film, plastics and industrial chemical products.

Save as disclosed above, there were no other changes in the composition of the Group during the current financial quarter under review.

**13. Contingent Liabilities and Contingent Assets**

There were no contingent liabilities and assets as at the end of current financial quarter under review.

**14. Capital Commitment**

Capital commitment as at 31 December 2019 is as follows:

Capital expenditure in respect of purchase of property, plant and equipment:	<u>RM</u>
Contracted but not provided for	238,025

**15. Performance Review**

**Current Financial Quarter as compared with Previous Year Corresponding Quarter**

	3 Months Ended		Deviation	
	31.12.2019	31.12.2018	Amount	%
	RM'000	RM'000	RM'000	
Revenue	42,676	37,658	5,018	13.33
Profit before tax	2,914	1,376	1,538	111.77

The Group's revenue had increased by RM5.018 million or 13.33% in the current quarter under review as compared to the corresponding quarter in the preceding financial period, due mainly to the higher sales of polymeric products of 1,297 metric tons as a result of increased orders from local existing customers.

The Group's profit before tax had increased by RM1.538 million, from RM1.376 million for the quarter ended 31 December 2018 to RM2.914 million for the current quarter under review which was due mainly to the increase in gross profit as a result of the increase in the sales volume of polymeric products by 1,297 metric tons coupled with the decrease in major raw material price. Further, there was a share of loss of a joint venture in the preceding corresponding quarter which amounted to RM0.24 million.

15. **Performance Review (cont'd)**

**Current Financial Year-To-Date as compared with Previous Year Corresponding Financial Year-To-Date**

	9 Months Ended		Deviation	
	31.12.2019	31.12.2018	Amount	%
	RM'000	RM'000	RM'000	
Revenue	120,336	116,886	3,450	2.95
Profit before tax	9,163	5,801	3,362	57.96

The Group's revenue for the cumulative financial quarter ended 31 December 2019 had shown an increase of RM3.450 million or 2.95% from RM116.886 million to RM120.336 million as compared to the corresponding period in the preceding financial period. The increase in the Group's revenue was attributed mainly to the higher sales of polymeric products of 953 metric tons.

The Group's profit before tax had increased by RM3.362 million, from RM5.801 million for the period ended 31 December 2018 to RM9.163 million for the current financial period. This was due mainly to the decrease in raw material price and also one-off gain on liquidation of Karyon (Jinhua) Advanced Materials Co., Ltd ("KJAM") of RM1.210 million.

16. **Material Changes in Profit Before Tax as Compared with the Immediate Preceding Quarter**

	3 Months Ended		Deviation	
	31.12.2019	30.09.2019	Amount	%
	RM'000	RM'000	RM'000	
Revenue	42,676	39,962	2,714	6.79
Profit before tax	2,914	3,902	(988)	(25.32)

The Group's revenue had increased by RM2.714 million or 6.79% in the current quarter under review due mainly to the higher sales of polymeric products of 620 metric tons.

However, the profit before tax had decreased by RM0.988 million, from RM3.902 million for the quarter ended 30 September 2019 to RM2.914 million for the current quarter under review due mainly to one-off gain on liquidation of KJAM of RM1.210 million in the immediate preceding quarter.

17. **Future Prospects**

The Group has recorded a 3% growth in revenue and 58% increase in profit before tax for the financial period ended 31 December 2019 as compared to the corresponding period in the preceding financial period despite a challenging operating environment.

The overall market sentiment has slowed down due to the US-China trade tension and COVID-19 outbreak. Notwithstanding that, the Board expects that the financial performance of the Group for the financial year ending 31 March 2020 will remain profitable with the commendable result achieved in the first 9 month period.

Moving forward, the Group will continue to develop competitive products to improve its efficiency and cost management to maintain price competitiveness on its products.

## 18. Variance of Profit Forecast and Shortfall in Profit Guarantee

The Group has not issued any profit forecast or profit guarantee for the current financial quarter under review.

## 19. Tax Expense

The tax expense charged for the current financial quarter under review and financial year-to-date includes the followings:

	Current quarter 31.12.2019 RM'000	Financial Year- To-Date 31.12.2019 RM'000
Current income tax	727	2,254
Deferred tax liabilities	63	207
Under provision of income tax in prior year	47	47
Over provision of real property gains tax in prior year	-	(9)
	<u>837</u>	<u>2,499</u>

The Group's effective tax rate was higher than the statutory tax rate due mainly to certain expenses which are disallowed for tax purposes.

## 20. Status of Corporate Proposal

There was no corporate proposal announced but not completed as at the reporting date.

## 21. Group Borrowings and Debt Securities

The Group's borrowings, which are all denominated in Ringgit Malaysia, as at 31 December 2019 are shown below:

	As at 31.12.2019 RM'000	As at 31.12.2018 RM'000
<b>Long Term Borrowings - secured</b>		
Hire purchase creditors	205	327
Term loans	7,476	8,449
	<u>7,681</u>	<u>8,776</u>
<b>Short Term Borrowings - secured</b>		
Banker acceptances	143	-
Hire purchase creditors	122	117
Term loans	632	1,022
	<u>897</u>	<u>1,139</u>
<b>Total</b>	<u>8,578</u>	<u>9,915</u>

## 22. Material Litigation

The Group does not have any material litigation which would materially affect the financial position of the Group as at the reporting date.

## 23. Dividend Payable

No dividend was declared or payable for the current financial quarter under review, save as disclosed in Note 8.

Total dividend paid for the current financial period-to-date was RM2,140,707.

## 24. Notes to the Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income

Profit before tax is arrived at after charging/(crediting) the following items:

	3 Months Ended		9 Months Ended	
	31.12.2019	31.12.2018	31.12.2019	31.12.2018
	RM'000	RM'000	RM'000	RM'000
Depreciation on property, plant and equipment	344	339	1,019	929
Gain on liquidation of a joint venture	-	-	(1,210)	-
Net foreign exchange (gain)/loss - realised	(15)	(111)	11	(91)
Net foreign exchange loss/(gain) - unrealised	32	16	(47)	(100)
Property, plant and equipment written off	-	21	5	23
Interest income	(183)	(138)	(456)	(391)
Interest expenses	98	117	304	369

Save as disclosed above, the other items required under Paragraph 16, Part A of Appendix 9B of the Main Market Listing Requirements of Bursa Securities are not applicable.

## 25. Earnings Per Share ("EPS")

### Basic

The calculation of the basic EPS is based on the net profit for the current financial quarter and the nine (9) months financial period, divided by the weighted average number of ordinary shares of KIB during the current financial quarter and the nine (9) months financial period.

	3 Months Ended		9 Months Ended	
	31.12.2019	31.12.2018	31.12.2019	31.12.2018
Profit attributable to owners of the parent (RM'000)	2,077	859	6,664	4,067
Weighted average number of ordinary shares in issue ('000)	475,713	475,713	475,713	475,713
Basic EPS (sen)	0.44	0.18	1.40	0.85

### Diluted

The diluted EPS for the current financial quarter and the nine (9) months financial period is equal to the basic EPS for the respective financial period as there were no outstanding dilutive potential ordinary shares at the end of each reporting period.