

**ECOBUILT HOLDINGS BERHAD**  
**(Registration No. 200301033338 (635759-U))**  
Condensed Consolidated Statement Of Profit or Loss and Other Comprehensive Income  
For The Period Ended 31 August 2021  
(The figures have not been audited)

	Note	(Unaudited) Current Qtr Ended 31/08/21 RM'000	(Unaudited) Comparative Qtr Ended 31/08/20 RM'000	(Unaudited) Cumulative YTD 31/08/21 RM'000	(Unaudited) Cumulative YTD 31/08/20 RM'000
Revenue		22,692	40,864	22,692	40,864
Purchases and other direct costs		(20,803)	(37,668)	(20,803)	(37,668)
<b>Gross profit</b>		<b>1,889</b>	<b>3,196</b>	<b>1,889</b>	<b>3,196</b>
Interest income		70	36	70	36
Other operating income	29	70	60	70	60
Depreciation and amortisation	29	(1,145)	(1,004)	(1,145)	(1,004)
Other operating expenses	29	(505)	(481)	(505)	(481)
<b>Profit from operations</b>		<b>379</b>	<b>1,807</b>	<b>379</b>	<b>1,807</b>
Finance costs		(111)	(79)	(111)	(79)
<b>Profit before taxation</b>		<b>268</b>	<b>1,728</b>	<b>268</b>	<b>1,728</b>
Taxation	21	(16)	(436)	(16)	(436)
<b>Profit for the period</b>		<b>252</b>	<b>1,292</b>	<b>252</b>	<b>1,292</b>
<i>Other comprehensive (loss) / income</i>					
Items that may be reclassified subsequently to profit or loss:					
- Fair value (loss) / gain on financial assets at fair value through other comprehensive income		(1,034)	13,184	(1,034)	13,184
<b>Other comprehensive (loss) / income, net of tax</b>		<b>(1,034)</b>	<b>13,184</b>	<b>(1,034)</b>	<b>13,184</b>
<b>Total comprehensive (loss) / income for the period</b>		<b>(782)</b>	<b>14,476</b>	<b>(782)</b>	<b>14,476</b>
<b>Profit / (Loss) for the period attributable to:</b>					
Owners of the Company		258	1,125	258	1,125
Non-controlling interests		(6)	167	(6)	167
		<b>252</b>	<b>1,292</b>	<b>252</b>	<b>1,292</b>
<b>Total comprehensive (loss) / income for the period attributable to:</b>					
Owners of the Company		(776)	14,309	(776)	14,309
Non-controlling interests		(6)	167	(6)	167
		<b>(782)</b>	<b>14,476</b>	<b>(782)</b>	<b>14,476</b>
<b>Earnings per share</b>					
Basic earnings per share (sen)	28	0.07	0.36	0.07	0.36

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

**ECOBUILT HOLDINGS BERHAD**  
**(Registration No. 200301033338 (635759-U))**  
Condensed Consolidated Statement Of Financial Position  
As At 31 August 2021

	Note	(Unaudited) As At 31/08/2021 RM'000	(Audited) As At 31/05/2021 RM'000
<b>ASSETS</b>			
<b>Non-current Assets</b>			
Property, plant & equipment		23,106	23,153
Goodwill on consolidation		32,737	32,737
Other investments	23	18,354	19,387
Right-of-use assets		518	629
Other receivable		3,600	3,600
Deferred tax assets		528	328
		78,843	79,834
<b>Current Assets</b>			
Trade receivables		86,357	108,542
Contract assets		15,205	10,842
Other receivables, deposits & prepayments		7,637	7,602
Tax recoverable		2,537	1,703
Cash and cash equivalents		4,062	4,635
		115,798	133,324
<b>TOTAL ASSETS</b>		<b>194,641</b>	<b>213,158</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Capital and Reserves</b>			
Share capital		59,156	59,156
Fair value reserves		3,361	4,395
Retained earnings		58,214	57,956
Equity attributable to owners of the Company		120,731	121,507
Non-controlling interests		2,295	2,301
<b>Total Equity</b>		<b>123,026</b>	<b>123,808</b>
<b>Non-current Liabilities</b>			
Borrowings	25	1,371	1,390
Lease liabilities		3,953	3,746
Deferred tax liabilities		256	256
		5,580	5,392
<b>Current Liabilities</b>			
Trade payables		56,461	72,267
Contract liabilities		253	1,883
Other payables and accrued expenses		6,840	7,388
Borrowings	25	74	73
Lease liabilities		2,407	2,347
		66,035	83,958
<b>Total Liabilities</b>		71,615	89,350
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>194,641</b>	<b>213,158</b>
Net Assets Per Share Attributable to Owners of the Company (Sen)		35.00	35.23

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Audited Financial Statements of the Group for the financial year ended 31 May 2021 and the accompanying explanatory notes attached to the interim financial statements.

**ECOBUILT HOLDINGS BERHAD**  
**(Registration No. 200301033338 (635759-U))**  
Condensed Consolidated Statement of Changes in Equity  
For The Period Ended 31 August 2021  
(The figures have not been audited)

	<-- Attributable to owners of the Company -->		Sub-Total RM'000	Non- Controlling Interest RM'000	Total Equity RM'000
	Non-Distributable	Distributable			
	Share Capital RM'000	Fair Value Reserve RM'000	Retained Earnings RM'000		
<b>At 1 June 2021</b>	59,156	4,395	57,956	121,507	123,808
Profit / (Loss) for the period	-	-	258	258	252
Other comprehensive loss	-	(1,034)	-	(1,034)	(1,034)
Total comprehensive (loss) / income for the period	-	(1,034)	258	(776)	(782)
<b>At 31 August 2021</b>	<b>59,156</b>	<b>3,361</b>	<b>58,214</b>	<b>120,731</b>	<b>123,026</b>
<b>At 1 June 2020</b>	54,484	(1,293)	51,334	104,525	106,325
Profit for the period	-	-	1,125	1,125	1,292
Other comprehensive income	-	13,184	-	13,184	13,184
Total comprehensive income for the period	-	13,184	1,125	14,309	14,476
<b>At 31 August 2020</b>	<b>54,484</b>	<b>11,891</b>	<b>52,459</b>	<b>118,834</b>	<b>120,801</b>

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Annual Audited Financial Statements of the Group for the financial year ended 31 May 2021 and the accompanying explanatory notes attached to the interim financial statements.

**ECOBUILT HOLDINGS BERHAD**  
**(Registration No. 200301033338 (635759-U))**  
Condensed Consolidated Statement of Cash Flows  
For The Year Ended 31 August 2021  
(The figures have not been audited)

	<b>(Unaudited)</b> <b>3 months</b> <b>Ended</b> <b>31/08/2021</b> <b>RM'000</b>	<b>(Unaudited)</b> <b>3 months</b> <b>Ended</b> <b>31/08/2020</b> <b>RM'000</b>
<b>Cash Flows from Operating Activities</b>		
Profit before taxation	268	1,728
Adjustments for:		
Depreciation of property, plant and equipment	1,138	949
Depreciation of right-of-use assets	111	103
Finance costs	116	81
Property, plant and equipment written off	25	-
Interest income	(70)	(36)
Remeasurement of lease liabilities	-	(48)
	<hr/>	<hr/>
Operating profit before changes in working capital	1,588	2,777
Receivables	17,787	(20,760)
Payables	(17,983)	12,171
	<hr/>	<hr/>
Cash generated from / (used in) operations	1,392	(5,812)
Tax paid	(1,050)	(1,200)
	<hr/>	<hr/>
Net cash generated from / (used in) operating activities	342	(7,012)
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(165)	(72)
Interest received	70	36
	<hr/>	<hr/>
Net cash used in investing activities	(95)	(36)
	<hr/>	<hr/>
<b>Cash flows from financing activities</b>		
Drawdown of term loans	-	3
Repayment of term loans	(18)	-
Repayment of lease liabilities	(686)	(513)
Interest paid	(116)	(81)
	<hr/>	<hr/>
Net cash used in financing activities	(820)	(591)
	<hr/>	<hr/>
Net decrease in cash and cash equivalents	(573)	(7,639)
Cash and cash equivalents at the beginning of the financial year	4,635	17,019
	<hr/>	<hr/>
Cash and cash equivalents at the end of the financial period	4,062	9,380
	<hr/>	<hr/>
<b>Cash and cash equivalents at the end of the financial period comprises:</b>		
Short-term deposits with fund management companies	3,216	5,983
Cash and bank balances	846	3,397
	<hr/>	<hr/>
	4,062	9,380
	<hr/>	<hr/>

The Condensed Consolidated Statement of Cash Flow should be read in conjunction with the Annual Audited Financial Statements of the Group for the financial year ended 31 May 2021 and the accompanying explanatory notes attached to the interim financial statements.

**Part A - Explanatory Notes Pursuant to MFRS 134 - 31 August 2021**

**1. Basis of Preparation**

The condensed consolidated interim financial statements have been prepared in accordance with MFRS 134, Interim Financial Reporting and Chapter 9.22 of the Bursa Malaysia Securities Berhad ("Bursa Securities") Listing Requirements and should be read in conjunction with the Group's audited financial statements for the year ended 31 May 2021. The consolidated financial statements of the Group as at and for the year ended 31 May 2021 were prepared in accordance with Malaysian Financial Reporting Standards ("MFRS").

**2. Significant Accounting Policies**

The significant accounting policies adopted are consistent with those of the audited financial statements for the year ended 31 May 2021 except for the adoption of the following Amendments and Annual improvements to Standards:

Effective for financial periods beginning on or after 1 June 2021:

- Amendments to MFRS Standards arising from Interest Rate Benchmark Reform - Phase 2  
 (Amendments to MFRS 4, MFRS 7, MFRS 9, MFRS 16 and MFRS 139)

The adoption of the above pronouncements does not have any material impact on the financial statements of the Group.

As at the date of authorisation of the interim financial report, the following MFRSs, amendments to MFRSs, IC Interpretations and amendments to IC Interpretations were issued but not yet effective and have not been adopted by the Group:-

	<u>Effective dates for financial periods beginning on or after</u>
- Annual Improvements to MFRS Standards 2018 - 2020 (Amendments to MFRS 101, MFRS 9, MFRS 16 and MFRS 141)	1 January 2022
- Amendments to MFRS 3 Business Combinations (Reference to the Conceptual Framework)	1 January 2022
- Amendments to MFRS 116 Property, Plant and Equipment (Proceeds before Intended Use)	1 January 2022
- Amendments to MFRS 137 Provisions, Contingent Liabilities and Contingent Assets (Cost of Ful lling a Contract)	1 January 2022
- MFRS 17 Insurance Contracts	1 January 2023
- Amendments to MFRS 17 Insurance Contracts	1 January 2023
- Amendments to MFRS 101 Presentation of Financial Statements (Classification of Liabilities as Current or Non-current) (Disclosure of Accounting Policies)	1 January 2023
- Amendments to MFRS 108 Accounting Policies, Changes in Accounting Estimates and Errors	1 January 2023
- Amendments to MFRS 112 Income Taxes (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	Effective date yet to be determined by the Malaysian Accounting Standards Board

The Group will adopt the above pronouncements when they become effective in the respective financial periods. These pronouncements are not expected to have a material impact to the financial statements of the Group upon their initial recognition.

**3. Auditors' Report on Preceding Annual Financial Statements**

The auditors' report on the financial statements for the year ended 31 May 2021 was not subjected to any audit qualification.

**4. Segmental Information**

There was no segmental reporting as the Group is currently involved primarily in a single operating segment, namely general construction work of a related activities.

**5. Unusual Items due to their Nature, Size or Event**

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group for the three months ended 31 August 2021.

**6. Changes in Estimates**

There were no changes in accounting estimates made that would materially affect the accounts of the Group for the three months ended 31 August 2021.

**7. Seasonal or Cyclical Factors**

The interim operations of the Group were not affected by any significant seasonal or cyclical factors during the three months ended 31 August 2021.

**8. Dividends Paid**

There were no dividends paid during the three months ended 31 August 2021.

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

Property, plant and equipment of the Group were not revalued during the three months ended 31 August 2021.

**10. Debt And Equity Securities**

There were no issuance, cancellation, resale and repayment of debt and equity securities for the three months ended 31 August 2021.

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

There were no changes to the composition of the Group for the three months ended 31 August 2021.

**12. Capital Commitments**

There were no capital commitments for the purchase of any property, plant and equipment or any other expenses that were not accounted for in the financial statements as at 31 August 2021.

**13. Changes in Contingent Liabilities and Contingent Assets**

Details of contingent liabilities of the Company are as follows:

	<b>31 August 2021 RM'000</b>	<b>31 May 2021 RM'000</b>
Corporate guarantees in favour of customers of its wholly-owned subsidiary, Eko Bina Sdn. Bhd. for performance obligation of a project awarded to the subsidiary	35,683	35,683
Corporate guarantees in favour of suppliers of its indirect subsidiary, Gabungan Eko Konstrukt Sdn. Bhd. for the supply of goods	9,274	9,274
Corporate guarantees in favour of suppliers of its wholly owned subsidiary, Rexallent Construction Sdn. Bhd. for the supply of goods	8,200	8,200
Corporate guarantees in favour of licensed banks for repayment of the following:		
- fixed rate industrial hire purchase facilities granted to its wholly owned subsidiary, Eko Bina Sdn. Bhd. to part finance the purchase of machineries and equipment	8,000	8,000
- industrial hire purchase facility granted to its wholly owned subsidiary, Eko Bina Sdn. Bhd. to part finance the purchase of one unit of tower crane	520	520
- hire purchase facilities granted to its indirect subsidiary, Gabungan Eko Konstrukt Sdn. Bhd. to part finance the purchase of two units of passenger hoist	383	435
- hire purchase facility granted to its wholly owned subsidiary, Eko Bina Sdn. Bhd. to part finance the purchase of machineries	3,390	3,390
- hire purchase facility granted to its wholly owned subsidiary, Rexallent Construction Sdn. Bhd. to part finance the purchase of machinery	569	-
- term loan facility granted to its wholly owned subsidiary, Eko Bina Sdn. Bhd. to finance the purchase of properties	1,540	1,540
- domestic recourse factoring facility to its wholly owned subsidiary, Eko Bina Sdn. Bhd. to finance approved certified progress claims by the customer	-	35,000
	<u>67,559</u>	<u>102,042</u>

Other than the above, there were no changes in contingent assets of the Group during the three months ended 31 August 2021.

**14. Subsequent Material Events**

There were no material events subsequent to the end of the current quarter up to 21 October 2021 (being the last practicable date from the date of issue of this report) that are expected to have an operational or financial impact on the Group.

**15. Significant Related Party Transactions**

There were no significant related party transactions during the three months ended 31 August 2021.

**16. Fair Value of Financial Instruments**

The Group uses the following hierarchy for determining and disclosing the fair value of financial instruments by valuation

Level 1: Quoted prices in active markets for identical assets or liabilities.

Level 2: Inputs other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly.

Level 3: Inputs for the assets or liabilities that are not based on observable market data.

The following table analyses the fair value hierarchy for financial instruments carried at fair value in the statement of financial position:

	<b>As at 31 August 2021 Level 1 Fair Value RM'000</b>	<b>As at 31 May 2021 Level 1 Fair Value RM'000</b>
Financial asset		
Financial assets at fair value through other comprehensive income	<u>18,354</u>	<u>19,387</u>

**Part B - Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad For the MAIN Market**

**17. Review of Performance - Comparison with Corresponding Results of Last Year Quarter**

Financial review for the current quarter and financial year to date compared with the corresponding periods last year.

The results of the Group are tabulated below:

	Individual Quarter		Cumulative YTD	
	31 Aug 2021 RM'000	31 Aug 2020 RM'000	31 Aug 2021 RM'000	31 Aug 2020 RM'000
Revenue	22,692	40,864	22,692	40,864
Gross Profit	1,889	3,196	1,889	3,196
Profit Before Taxation	268	1,728	268	1,728

For the current quarter ended 31 August 2021, the Group had recorded a profit before taxation of RM0.27 million on the back of revenue RM22.69 million as compared to a profit before taxation of RM1.73 million and revenue of RM40.86 million reported in the preceding year's corresponding quarter. Both revenue and profit before taxation in current quarter were lower than the preceding year's corresponding quarter mainly due to implementation of Full Movement Control Order (FMCO) in June 2021 resulted lower revenue recognition in current quarter.

**18. Review of Performance - Comparison with Corresponding Results of Preceding Quarter**

	Current Quarter 31 Aug 2021 RM'000	Immediate Preceding Quarter 31 May 2021 RM'000
	Revenue	22,692
Gross Profit	1,889	5,243
Profit Before Taxation	268	1,946

For the current quarter ended 31 August 2021, the Group had recorded a profit before taxation of RM0.27 million on the back of revenue RM22.69 million as compared to a profit before taxation of RM1.95 million and revenue of RM61.18 million reported in the immediate preceding quarter. Both revenue and profit before taxation in current quarter were lower than the immediate preceding quarter mainly due to implementation of Full Movement Control Order (FMCO) in June 2021 resulted lower revenue recognition in current quarter.

**19. Current Year Prospects**

The global economy is expected to contract weighed by the unprecedented lockdown taken to contain the pandemic and coupled with the ongoing international trade conflicts. These uncertainties have caused substantial declines, the deepest in recent times anyone has witnessed. So long as the aforesaid matters haven't been resolved, short and mid term prospects remain dire and affecting business confidence and sentiments.

**20. Variance of Profit Forecast**

Not applicable as the Group has not announced profit forecast in a public document.

**21. Taxation**

	Individual Quarter		Cumulative YTD	
	31 August 2021 RM'000	31 August 2020 RM'000	31 August 2021 RM'000	31 August 2020 RM'000
Current Tax	216	436	216	436
Deferred Tax	(200)	-	(200)	-
	<u>16</u>	<u>436</u>	<u>16</u>	<u>436</u>

The Group's effective tax rate is higher than the statutory tax rate primarily due to certain expenses which are not tax deductible coupled with the utilisation of deferred tax assets recognised previously.

**22. Sale of Unquoted Investment and Properties**

There were no sale of unquoted investments and/or properties during the three months ended 31 August 2021.



### 23. Quoted Securities

	As at 31 August 2021 RM'000	As at 31 May 2020 RM'000
Financial assets at fair value through other comprehensive income		
- Quoted shares in Malaysia	18,354	19,387
Analysed as follows:		
Non-Current	18,354	19,387

### 24. Status of Corporate Proposals

The following corporate proposals as announced by the Company have not been completed as at 21 October 2021 (being the last practicable date from the date of issue of this report):

- (a) On 9 September 2021, UOB Kay Hian Securities (M) Sdn. Bhd. on behalf of the Board of Directors of Ecobuilt announced that the Company proposes to undertake a private placement of up to 20% of the total number of issued shares of ECOBUILT ("Proposed Private Placement") to third party investors to be identified later.

On 24 September 2021, UOB Kay Hian Securities (M) Sdn. Bhd. on behalf of the Board of Directors of Ecobuilt announced that the listing application pursuant to the Proposed Private Placement has been submitted to Bursa Malaysia Securities

On 28 September 2021, UOB Kay Hian Securities (M) Sdn. Bhd. ("UOBKH") on behalf of the Board of Directors of Ecobuilt announced that Bursa Malaysia Securities Berhad ("Bursa Securities") had, vide its letter dated 27 September 2021, resolved to approve the listing and quotation of up to 68,983,893 new shares to be issued pursuant to the Proposed Private Placement, subject to the following conditions:-

- (i) Ecobuilt and UOBKH must fully comply with the relevant provisions under the Main Market Listing Requirements of Bursa Securities pertaining to the implementation of the Proposed Private Placement, including compliance with Paragraph 6.03(1) of the Listing Requirements;
- (ii) Ecobuilt and UOBKH are required to inform Bursa Securities upon the completion of the Proposed Private Placement;
- (iii) Ecobuilt and UOBKH to furnish Bursa Securities with a written confirmation of its compliance with the terms and conditions of Bursa Securities' approval once the Proposed Private Placement is completed; and
- (iv) Where relevant, Ecobuilt/ UOBKH to furnish Bursa Securities with a certified true copy of the resolution passed by shareholders at the forthcoming annual general meeting for the authority to issue shares pursuant to Sections 75 and 76 of the Companies Act, 2016 before the listing and quotation of the ordinary shares.

On 5 October 2021, UOB Kay Hian Securities (M) Sdn. Bhd. on behalf of the Board of Directors of Ecobuilt announced that Board had on 5 October 2021 resolved to fix the issue price for the Proposed Private Placement at RM0.1570 per Placement Share. The issue price of RM0.1570 per Placement Share represents a discount of approximately 9.98% to the 5-day VWAP of Ecobuilt Shares up to and including 4 October 2021, being the last traded day of Ecobuilt Shares immediately preceding the price-fixing date of RM0.1744 per Ecobuilt Share.

On 15 October 2021, UOB Kay Hian Securities (M) Sdn. Bhd. on behalf of the Board of Directors of Ecobuilt announced that the Placement Shares of 37,552,338 issued pursuant to the Private Placement were listed and quoted on the Main Market of Bursa Malaysia Securities Berhad.

### 25. Group Borrowings and Debt Securities

The Group borrowings and debt securities as at 31 August 2021 were denominated in Ringgit Malaysia and are as follows:-

	As at 31 August 2021 RM'000	As at 31 May 2020 RM'000
Secured		
Current:		
- Term Loans	74	73
Non-Current:		
- Term Loans	1,371	1,390
	1,445	1,463

## 26. Material Litigation

- (a) Chong Cheng Voon vs Safetags Solution Sdn. Bhd. ("Safetags") & Rexallent Construction Sdn. Bhd. ("Rexallent") & Dexon Electrical Engineering Sdn. Bhd. ("Dexon") & Cytrix Engineering Sdn. Bhd. ("Cytrix Engineering") (collectively referred as the "Defendants")

On 4 July 2018, Chong Cheng Voon ("CCV"), an employee of Cytrix brought an action against the Defendants claiming damages for pain and suffering, medical expenses and loss of future earnings as a result of injuries whilst engaged at work at the 3 Element project construction site of which Safetags, Rexallent, Dexon and Cytrix were the developer, main contractor, nominated sub-contractor and sub-sub contractor respectively.

In undertaking the work, Dexon and Rexallent had separately procured a Workmen Compensation Insurance Policy from MSIG and Berjaya Sompoo respectively. All the four named defendants are insured person in the policy for their respective rights and interests.

The points of defense raised so far as Rexallent is concerned are as follows:

- (i) Rexallent had put in place adequate health and safety measures at the work site to the letter of the law;
- (ii) CCV who was not wearing a proper and approved safety helmet, was wholly or partly responsible for the injuries; and
- (iii) CCV is eligible to SOCSO protection and his employer, Cytrix is a contributor. As such, CCV's remedies lie solely under the Employees' Social Security Act 1969.

On 23 April 2021, a judgement sum amounting to RM299,034 together with interest and costs has been awarded against Rexallent. Rexallent and other defendants are in the process of compiling and filing of common Record of Appeal. The Shah Alam High Court had fixed the appeal for further case management on 23 September 2021 pending the filing of the Record of Appeal, which subsequently extended to 23 December 2021. As at 31 May 2021, the Company recognised a provision on the judgement sum amounting to RM299,034 together with interest and costs has been awarded against Rexallent.

Other than the above, there was no pending material litigation as at 31 August 2021.

## 27. Dividends Payable

The Board of Directors does not recommend any dividend for the reporting quarter.

## 28. Earnings Per Share

- (a) Basic earnings per share

Basic earnings per share figures is calculated by dividing the consolidated profit attributable to owners of the Company by the weighted average number of ordinary shares of the Company in issue during the period.

	Individual Quarter		Cumulative YTD	
	31 August 2021	31 August 2020	31 August 2021	31 August 2020
Profit attributable to the Owners of the Company (RM'000)	258	1,125	258	1,125
Weighted average number of ordinary shares in issued	344,919,466	313,563,166	344,919,466	313,563,166
Basic earnings per share (sen)	0.07	0.36	0.07	0.36

- (b) Diluted earnings per share

There is no diluted earnings per share as the Company does not have any dilutive potential ordinary of shares during the period.

## 29. Notes to the Statement of Profit or Loss and Other Comprehensive Income

	Individual Quarter		Cumulative YTD	
	31 Aug 2021 RM'000	31 Aug 2020 RM'000	31 Aug 2021 RM'000	31 Aug 2020 RM'000
Depreciation of property, plant and equipment	(1,138)	(949)	(1,138)	(949)
Depreciation of right-of-use assets	(111)	(103)	(111)	(103)
Property, plant and equipment written off	(25)	-	(25)	-
Remeasurement of lease liabilities	-	48	-	48

## 30. Authorisation for Issue

The interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the directors on 28 October 2021.