

BAHVEST RESOURCES BERHAD
Registration no. 200401011001 (649504-D)
(Incorporated in Malaysia)
UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2019

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	INDIVIDUAL QUARTER		CUMULATIVE PERIOD	
	Quarter ended 30.09.2019 RM'000	Quarter ended 30.09.2018 RM'000	Year to date 30.09.2019 RM'000	Year to date 30.09.2018 RM'000
Revenue	19,362	6,581	50,406	9,803
Cost of sales	(13,484)	(9,072)	(30,665)	(8,540)
Gross profit / (loss)	5,878	(2,491)	19,741	1,263
Other income	501	227	1,035	1,793
Other expenses	-	1,701	-	-
Distribution costs	(410)	(1,596)	(1,665)	(3,040)
Administrative expenses	(3,847)	(1,541)	(7,924)	(3,216)
Profit / (loss) from operations	2,122	(3,700)	11,187	(3,200)
Finance costs	(391)	(484)	(848)	(957)
Profit / (loss) before tax	1,731	(4,184)	10,339	(4,157)
Taxation	(540)	-	(900)	-
Profit / (loss) for the period	1,191	(4,184)	9,439	(4,157)
Other comprehensive income :				
Foreign currency translation	-	-	-	-
Total comprehensive income / (loss) for the period	1,191	(4,184)	9,439	(4,157)
Profit / (loss) for the period attributable to owners of the Company	1,191	(4,184)	9,439	(4,157)
Total comprehensive income/ (loss) for the period attributable to owners of the Company	1,191	(4,184)	9,439	(4,157)
Earnings / (loss) per share attributable to owners of the Company (sen)				
- Basic	0.10	(0.69)	0.77	(0.68)
- Diluted	0.06	(0.67)	0.50	(0.66)

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CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	As at 30.09.2019	As at 31.03.2019 (Audited)
	RM'000	RM'000
Non-Current Assets		
Property, plant and equipment	73,133	67,420
Intangible assets	89,427	92,905
Biological assets	414	652
	162,974	160,977
Current Assets		
Biological assets	158,335	156,460
Inventories	6,111	2,538
Trade and other receivables	30,352	27,350
Tax refundable	102	86
Deposit with a licensed bank	1,693	1,592
Cash and bank balances	7,190	9,701
	203,783	197,727
Total Assets	366,757	358,704
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the parent		
Issued share capital	284,265	283,583
Employee share options reserve	10,815	10,815
Retained earnings	15,168	5,729
Total equity	310,248	300,127
Non-Current Liabilities		
Borrowings	7,741	7,020
Deferred government grants received	2,700	3,138
Deferred tax liabilities	22,300	22,300
	32,741	32,458
Current Liabilities		
Trade and other payables	11,045	9,476
Borrowings	10,643	14,563
Taxation	2,080	2,080
	23,768	26,119
Total liabilities	56,509	58,577
TOTAL EQUITY AND LIABILITIES	366,757	358,704
Net asset per share attributable to ordinary equity holder (sen)	25.34	37.66

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CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Issued Share Capital	Share Premium	Employee share Options Reserve	Distributable Retained Earnings	Total
	RM'000	RM'000	RM'000	RM'000	RM'000
As at 1 April 2018 (as restated)	98,985	179,888	10,815	28	289,716
Issue of bonus shares	61,074	(61,074)	-	-	-
Exercise of employee share options	4,710	-	-	-	4,710
Transition to no par value regime under Companies Act,2016	118,814	(118,814)	-	-	-
Total comprehensive income for the year	-	-	-	5,701	5,701
As at 31 March 2019	283,583	-	10,815	5,729	300,127
As at 1 April 2019	283,583	-	10,815	5,729	300,127
Exercise of employee share options	682	-	-	-	682
Total comprehensive income for the period	-	-	-	9,439	9,439
As at 30 September 2019	284,265	-	10,815	15,168	310,248

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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW

	Quarter ended 30.09.2019 RM'000	Quarter ended 30.09.2018 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit / (loss) before tax	10,339	(4,157)
Adjustment for:		
Non cash items	10,926	5,766
Operating profit before working capital changes	21,265	1,609
Net changes in current assets	(9,897)	(7,383)
Net changes in current liabilities	1,546	6,487
Income tax paid	(918)	(21)
Income tax refunded	2	75
Net cash generated from operating activities	11,998	767
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from disposals of assets held for sale	-	1,506
Purchase of plant and equipment	(8,077)	(7,523)
Net cash used in investing activities	(8,077)	(6,017)
CASH FLOWS FROM FINANCING ACTIVITIES		
Payment of hire purchase payables	(1,653)	(1,022)
Interest paid	(848)	(957)
Interest income	65	-
Proceeds from exercise of employee share options	682	3,698
Repayment of loan	(5,000)	(219)
Fixed deposits pledged with a licensed bank	(101)	(200)
Net cash (used in) / generated from financing activities	(6,855)	1,300
Net decrease in cash and cash equivalents	(2,934)	(3,950)
Cash and cash equivalents at beginning of period	3,632	(2,471)
Cash and cash equivalents at end of period	698	(6,421)
Cash and cash equivalents comprise:		
Cash and bank balances	7,190	319
Bank overdraft	(6,492)	(6,740)
	698	(6,421)

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EXPLANATORY NOTES TO THE INTERIM FINANCIAL STATEMENTS

1. Basis of Preparation and Accounting Policies

The interim financial statements have been prepared under the historical cost convention.

The interim financial statements are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standard ("MFRS") 134 - Interim Financial Reporting and the Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities") ACE Market Listing Requirement.

The interim financial statements should be read in conjunction with the audited financial statements for the year ended 31 March 2019. These explanatory notes attached to the interim financial statements provides an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of Bahvest Resources Berhad ("Company" or "Bahvest") and its subsidiaries ("Group") since the year ended 31 March 2019.

2. Change in Accounting Policy

The significant accounting policies adopted are consistent with those of the audited financial statements for the year ended 31 March 2019, except for the adoptions of the following new Malaysian Financial Reporting Standards (MFRSs), Amendments to MFRSs and Interpretations,

Effective for annual periods commencing on or after 1 January 2019 :

- MFRS 16 Leases
- IC Interpretation 23 Uncertainty over Income Tax Treatments
- Amendments to MFRS 112 (Annual Improvements to MFRS Standards 2015-2017 Cycle)
- Amendments to MFRS 123 (Annual Improvements to MFRS Standards 2015-2017 Cycle)

Effective for annual periods commencing on or after 1 January 2020 :

- Definition of Material (Amendments to MFRS 101)
- Definition of Material (Amendments to MFRS 108)

The adoptions of above MFRSs, Amendments to MFRSs and Interpretations do not have any significant impact to the interim financial statements of the Group.

3. Auditors' Report on Preceding Annual Financial Statements

The auditors' report on the audited financial statements for the financial year ended 31 March 2019 was not qualified.

4. Seasonal and Cyclical Factors

The results of the Group were not materially affected by any significant seasonal and cyclical factors during the quarter under review.

5. Unusual Items due to their Nature, Size or Incidence

There were no unusual items affecting assets, liabilities, equity, net income or cash flows during the quarter under review.

6. Changes in Estimates

There were no changes in estimates of amounts that have a material effect in the current quarter results.

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7. Debts and Equity Securities

Save for the shares issued pursuant to the exercise of the Employees Share Options Scheme, there were no issuance, cancellation, repurchases, resale and repayment of debt and equity securities for the current financial year-to-date.

8. Dividend Paid

No dividends were declared or paid during the quarter under review.

9. Segmental Reporting

9.1 Segment review for current quarter compared with immediate preceding quarter

	Current Quarter Ended 30.09.2019				Immediate Preceding Quarter Ended 30.06.2019			
	Mining RM'000	Aquaculture RM'000	Holding Company RM'000	Consolidated RM'000	Mining RM'000	Aquaculture RM'000	Holding Company RM'000	Consolidated RM'000
Revenue	19,007	355	-	19,362	22,894	8,150	-	31,044
Cost of sale	(13,183)	(301)	-	(13,484)	(9,029)	(4,006)	-	(18,726)
Gross profit / (loss)	5,824	54	-	5,878	13,865	(2)	-	13,863
Other income	227	274	-	501	186	220	128	534
Other expense	-	-	-	-	-	-	-	-
Distribution costs	-	(410)	-	(410)	-	(1,255)	-	(1,255)
Administrative expenses	(861)	(1,418)	(1,568)	(3,847)	(1,060)	(631)	(2,386)	(4,077)
Operating profit / (loss)	5,190	(1,500)	(1,568)	2,122	12,991	(1,668)	(2,258)	9,065
Finance costs	(258)	(133)	-	(391)	(328)	(129)	-	(457)
Profit / (loss) before tax	4,932	(1,633)	(1,568)	1,731	12,663	(1,797)	(2,258)	8,608
Taxation	(540)	-	-	(540)	(360)	-	-	(360)
Profit / (loss) after tax	4,392	(1,633)	(1,568)	1,191	12,303	(1,797)	(2,258)	8,248
Profit / (loss) attributable to the owners of the Company	4,392	(1,633)	(1,568)	1,191	12,303	(1,797)	(2,258)	8,248

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9. Segmental Reporting (cont'd)

9.2 Segment review for financial year to date

	Cumulative Period Ended 01.04.2019 - 30.09.2019				Cumulative Period Ended 01.04.2018 - 30.09.2018			
	Mining	Aquaculture	Holding Company	Consolidated	Mining	Aquaculture	Holding Company	Consolidated
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Revenue	41,901	8,505	-	50,406	1,027	8,776	-	9,803
Cost of sale	(22,212)	(8,453)	-	(30,665)	(4,373)	(4,167)	-	(8,540)
Gross profit / (loss)	19,689	52	-	19,741	(3,346)	4,609	-	1,263
Other income	413	494	128	1,035	1,349	444	-	1,793
Other expense	-	-	-	-	-	-	-	-
Distribution costs	-	(1,665)	-	(1,665)	-	(3,040)	-	(3,040)
Administrative expenses	(1,921)	(2,049)	(3,954)	(7,924)	(1,207)	(1,433)	(576)	(3,216)
Operating profit / (loss)	18,181	(3,168)	(3,826)	11,187	(3,204)	580	(576)	(3,200)
Finance costs	(586)	(262)	-	(848)	(643)	(314)	-	(957)
Profit / (loss) before tax	17,595	(3,430)	(3,826)	10,339	(3,847)	266	(576)	(4,157)
Taxation	(900)	-	-	(900)	-	-	-	-
Profit / (loss) after tax	16,695	(3,430)	(3,826)	9,439	(3,847)	266	(576)	(4,157)
Profit / (loss) attributable to the owners of the Company	16,695	(3,430)	(3,826)	9,439	(3,847)	266	(576)	(4,157)

10. Subsequent Events

There were no material events subsequent to the end of current quarter that has not been reflected in the interim financial statements.

11. Changes in Composition of the Group

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

12. Contingent Liabilities and Contingent Assets

There were no contingent liabilities and contingent assets as at 30 September 2019.

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13. Movement in Fair Value

	Individual quarter		Cumulative period	
	Preceding Year		Preceding Year	
	Current year Quarter	Corresponding Quarter	Current Year to date	Corresponding period
	30.09.2019 RM'000	30.09.2018 RM'000	30.09.2019 RM'000	30.09.2018 RM'000
Opening balance fair value of fishery livestock	152,081	154,179	152,081	154,179
Increase due to purchases	1,999	559	4,958	5,869
Increase / (decrease) due to changes in FVLCTS	2,988	(1,453)	214	3,268
Increase due to biological transformation	3,293	4,787	6,933	8,424
Decrease due to transfers to frozen products	(281)	(110)	(503)	(325)
Decrease due to sales	(5)	(791)	(1,681)	(3,124)
Decrease due to mortalities	(4,098)	(3,794)	(8,057)	(7,607)
Net changes in fair value	3,896	(802)	1,864	6,505
Closing balance fair value of fishery livestock	155,977	153,377	153,945	160,684
Closing stock of fish fry and eggs			4,780	3,296
Less : Unrealised gain			(390)	(410)
Biological assets (Current)			158,335	163,570

*Note : * Fair value less cost to sell (FVLCTS)*

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14. Profit / (Loss) Before Taxation

14.1 Financial review for current quarter and financial year to date

	Individual Period		Changes (%)	Cumulative Period		Changes (%)
	Current year Quarter (RM'000)	Preceding Year Corresponding Quarter (RM'000)		Current Year to date (RM'000)	Preceding Year Corresponding period (RM'000)	
	30.09.2019	30.09.2018		30.09.2019	30.09.2018	
Revenue	19,362	6,581	194.21%	50,406	9,803	414.19%
Gross Profit / (Loss)	5,878	(2,491)	335.97%	19,741	1,263	1,463.02%
Profit / (Loss) Before Interest and Tax	2,122	(3,700)	157.35%	11,187	(3,200)	449.59%
Profit / (Loss) Before Tax	1,731	(4,184)	141.37%	10,339	(4,157)	348.71%
Profit / (Loss) After Tax	1,191	(4,184)	128.47%	9,439	(4,157)	327.06%
Profit / (Loss) Attributable to Owners of the Company	1,191	(4,184)	128.47%	9,439	(4,157)	327.06%

14.2 Financial review for current quarter compared with immediate preceding quarter

	Current Quarter (RM'000)	Immediate Preceding Quarter (RM'000)	Changes (%)
	30.09.2019	30.06.2019	
Revenue	19,362	31,044	-37.63%
Gross Profit	5,878	13,863	-57.06%
Profit Before Interest and Tax	2,122	9,065	-76.59%
Profit Before Tax	1,731	8,608	-79.89%
Profit After Tax	1,191	8,248	-85.56%
Profit Attributable to Owners of the Company	1,191	8,248	-85.56%

15. Review of Performance

Overall the Group recorded a revenue and gross profit of RM19.362 million and RM5.878 million respectively for the current quarter ended 30 September 2019 ("Q2"), of which the performance is further explained below:

Mining operations

The mining operations recorded a revenue and gross profit of RM19.007 million and RM5.824 million respectively under current quarter. The sales revenue of RM19.007 million represents approximately 95.04 kgs of net gold and 18.83 kgs of silver sold during the quarter under review.

Revenue and gross profit in Q2 decreased to RM19.007 million and RM5.824 million respectively as compared to RM22.894 million and gross profit of RM13.865 million recorded in immediate preceding quarter ended 30 June 2019 ("Q1"), representing a decrease of 16.98% and 57.99% respectively. The decrease is in line with lower production of net gold of 95.04 kgs as compared to Q1 of 131.12 kgs, mainly due to lower feed grade and high copper content in the ore mined during the quarter under review and also due to raining season during the quarter. In order to increase production, the Company has recently purchased 6 units of new trucks to speed up the removal of topsoil and waste materials, so that more high-grade ore could be exposed and mined.

Aquaculture operations

The Group recorded a revenue and gross profit of RM0.355 million and RM0.054 million respectively for Q2, representing a substantial decrease of 93.61% and 93.68% respectively as compared to the corresponding period in 2018 of revenue and gross profit of RM5.554 million and RM0.855 million respectively.

The substantial decrease of 93.61% in revenue for the current quarter as compared to the corresponding period in 2018 was due to the decrease in sales in Hong Kong due to the eroding political situation in Hong Kong and the back lash of continuing US-China trade war.

Revenue in Q2 decreased to RM0.355 million as compared to RM8.150 million recorded in immediate preceding quarter ended 30 June 2019 ("Q1"), representing a decrease of 95.64%. The decrease in revenue in Q2 was mainly due to eroding political situation in Hong Kong and the back lash of continuing US-China trade war as mentioned above during the quarter.

The positive movement in fair value of fishery stock of RM1.864 million had resulted in the Group reporting a gross profit of RM0.054 million as compared to a gross loss of RM0.002 million in the immediate preceding quarter ended as at 30 June 2019.

To further diversify and increase its revenue, the Group will increase the production of its frozen fish and related products to be sold locally and overseas, in particular China.

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16. Profit / (Loss) Before Taxation

The following items have been included in arriving at profit before taxation: -

	Current Quarter (RM'000)	Current Year to date (RM'000)
Interest income	45	65
Other income including investment income	456	970
Interest expense	(391)	(848)
Depreciation and amortisation	(4,031)	(9,094)
Foreign exchange gain / (loss)	(1,113)	(1,444)

17. Comments on Material Change in other income and expenses

	Individual Period		Changes (%)	Cumulative Period		Changes (%)
	Current year Quarter (RM'000)	Preceding Year Corresponding Quarter (RM'000)		Current Year to date (RM'000)	Preceding Year Corresponding period (RM'000)	
	30.09.2019	30.09.2018		30.09.2019	30.09.2018	
Other income	501	227	-120.70%	1,035	1,793	-42.28%
Other expenses	-	1,701	-100.00%	-	-	-
Distribution cost	(410)	(1,596)	-74.31%	(1,665)	(3,040)	-45.23%
Administrative expenses	(3,847)	(1,541)	149.64%	(7,924)	(3,216)	146.39%
Finance cost	(391)	(484)	-19.21%	(848)	(957)	-11.9%

Administrative expenses of RM3.847 million included an amount of RM1.233 million on amortisation of mining rights under MFRS 138 and foreign exchange loss (aquaculture).

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18. Income Tax Expense

	Current Quarter 30.09.2019 (RM'000)	Current year to date 30.09.2019 (RM'000)
Current year tax expense	540	900

Income tax is calculated at the Malaysian statutory rate 24% of the estimated assessable profit from mining business for the fiscal year.

Plentiful Earnings Sdn Bhd, a subsidiary company, has been granted tax incentive under Section 127 of the Income Tax Act, 1967 for the exemption of tax on statutory income from fish breeding, fish fry hatchery and fish rearing activities for a period of 10 years commencing 1 April 2013.

19. Variance on Profit Forecast

No profit forecast was announced or published by the Group, hence, no comparison is made between actual and forecast results.

20. Material Impairment of Assets

There is no material impairment to be recognised during the quarter under review.

21. Trade Receivables

	Current (RM'000)	1 month (RM'000)	2 months (RM'000)	> 3 months (RM'000)	Total (RM'000)
Trade Receivable	87	57	11	47,411	47,566
Allowance for Impairment in previous financial year					(20,074)
Total					27,492

Trade receivables are non-interest bearing and the normal credit terms granted by the Group are ranging from 30 to 270 days. They are recognised at their original invoiced amounts which represent their fair values on initial recognition.

During the quarter under review, the Group has collected the total sum of RM1.339 million of trade receivables from its Hong Kong customers as well as local customers.

22. Other Receivables

Other Receivables consists of the following: -

	Other Receivable (RM'000)	Deposit (RM'000)	Prepayment (RM'000)	Total (RM'000)
TOTAL	999	906	955	2,860

Other receivables which included cash advances of RM0.403 million paid to contractors for construction of infrastructure at Bukit Mantri, Tawau, Sabah, for the Mining operations. Deposit included deposit paid for the acquisition of heavy machineries of RM0.632 million. Prepayment advance installments are for Hire Purchase facilities amounting to RM0.438 million.

23. Loan and Borrowings

The Group has no unsecured loan and borrowings, all the secured loan and borrowing are as follows:

	As at 30.09.2019		
	Long term (RM'000)	Short term (RM'000)	Total Borrowings (RM'000)
Bank overdraft	-	6,492	6,492
Bank loan	-	500	500
Hire purchase	7,741	3,651	11,392
Total	7,741	10,643	18,384
	As at 30.09.2018		
	Long term (RM'000)	Short term (RM'000)	Total Borrowings (RM'000)
Bank overdraft	-	6,740	6,740
Bank loan	-	6,019	6,019
Hire purchase	8,537	3,028	11,565
Total	8,537	15,787	24,324

As compared to preceding year corresponding period up to 30 September 2018, there was a net decrease in total borrowings of RM5.940 million mainly due full repayment of bank loan amounting to RM5 million from Kenaga Capital Sdn. Bhd.

24. Company's Prospects

For FYE 2020, Bahvest expects its core business of gold production to improve further as it just started drilling and mining the sulphide rock/ore and with the commissioning of sulphide burner expected in the fourth quarter.

Aquaculture business will continue to face economic challenges for its operations both domestically as well as globally due to the stiff competitions from China producers and the current eroding political situation in Hong Kong.

Barring any unforeseen circumstances, the Board of Directors anticipates that the Group would be able to achieve satisfactory operating results for the financial year ending 31 March 2020.

25. Corporate Proposals

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

26. Material Litigation

As at the date of this report, there are no material litigations.

27. Profit / (Loss) Per Share

Basic profit per share is calculated by dividing the profit for the financial period / year under review by the weighted average number of ordinary shares in issue during the period / year.

	Individual Period		Cumulative Period	
	Current year Quarter	Preceding Year Corresponding Quarter	Current Year to date	Preceding Year Corresponding period
	30.09.2019	30.09.2018	30.09.2019	30.09.2018
Profit / (loss) for the period (RM'000)	1,191	(4,184)	9,439	(4,157)
Weighted average number of ordinary shares in issue ('000)	1,224,819	609,113	1,224,253	608,211
Basic profit / (loss) per share (sen)	0.10	(0.69)	0.77	(0.68)
Diluted profit / (loss) per share (sen)	0.06	(0.67)	0.50	(0.66)

As at the end of the quarter, there was only one class of shares in issue and they rank equally with each other.