



# **MCLEAN TECHNOLOGIES BERHAD**

(Company No: 201001009003 (893631-T))

(Incorporated in Malaysia)

## **Interim Financial Statements**

30 September 2021

**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE QUARTER AND NINE MONTHS ENDED 30 SEPTEMBER 2021**

	Note	3 months ended		Cumulative 9 months ended	
		30/09/21	30/09/20	30/09/21	30/09/20
		RM'000	RM'000	RM'000	RM'000
REVENUE		15,101	14,596	43,094	40,777
COST OF SALES		(11,725)	(10,365)	(33,652)	(31,372)
GROSS PROFIT		<u>3,376</u>	<u>4,231</u>	<u>9,442</u>	<u>9,405</u>
OTHER INCOME		48	500	416	2,128
ADMINISTRATIVE EXPENSES		(3,227)	(3,374)	(9,815)	(10,061)
SELLING AND DISTRIBUTION EXPENSES		(195)	(212)	(690)	(554)
OTHER EXPENSES		(239)	(915)	(590)	(1,206)
FINANCE COST		(110)	(91)	(298)	(344)
(LOSS)/PROFIT BEFORE TAX		<u>(347)</u>	<u>139</u>	<u>(1,535)</u>	<u>(632)</u>
TAX INCOME/(EXPENSE)	24	-	-	107	(63)
(LOSS)/PROFIT FOR THE FINANCIAL PERIOD		<u>(347)</u>	<u>139</u>	<u>(1,428)</u>	<u>(695)</u>
OTHER COMPREHENSIVE INCOME					
Foreign currency translation difference		216	100	603	285
		<u>216</u>	<u>100</u>	<u>603</u>	<u>285</u>
TOTAL COMPREHENSIVE (LOSS)/INCOME FOR THE FINANCIAL PERIOD		<u>(131)</u>	<u>239</u>	<u>(825)</u>	<u>(410)</u>
(LOSS)/PROFIT attributable to:					
Owners of the parent		(195)	878	(1,449)	131
Non-controlling interests		(152)	(739)	21	(826)
		<u>(347)</u>	<u>139</u>	<u>(1,428)</u>	<u>(695)</u>
Total comprehensive (loss)/income attributable to:					
Owners of the parent		21	978	(846)	416
Non-controlling interests		(152)	(739)	21	(826)
		<u>(131)</u>	<u>239</u>	<u>(825)</u>	<u>(410)</u>
(Loss)/Earning per share (sen)					
Basic	25	(0.10)	0.45	(0.73)	0.07

(The Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the audited consolidated financial statements of MClean Technologies Berhad for the financial year ended 31 December 2020 and the accompanying explanatory notes attached to this interim financial statements.)

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
AS AT 30 SEPTEMBER 2021**

	Note	<u>(UNAUDITED)</u>	<u>(AUDITED)</u>
		<b>As at 30/09/2021</b>	<b>As at 31/12/2020</b>
		<b>RM'000</b>	<b>RM'000</b>
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment		24,120	25,755
Right-of-use assets		9,456	4,343
Deferred tax assets		901	888
Other receivables		323	1,293
		<u>34,800</u>	<u>32,279</u>
<b>Current assets</b>			
Inventories		978	814
Trade receivables		13,886	15,422
Other receivables		5,487	4,735
Tax recoverable		77	1
Deposits with licensed banks		540	540
Cash and bank balances		3,901	3,886
		<u>24,869</u>	<u>25,398</u>
<b>TOTAL ASSETS</b>		<b><u>59,669</u></b>	<b><u>57,677</u></b>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity attributable to owners of the parent</b>			
Share capital		50,973	50,973
Accumulated losses		(1,758)	(309)
Other reserves		(21,509)	(22,112)
		<u>27,706</u>	<u>28,552</u>
Non-controlling interests		8,988	8,967
<b>TOTAL EQUITY</b>		<b><u>36,694</u></b>	<b><u>37,519</u></b>
<b>Non-current liabilities</b>			
Other payables		-	159
Borrowings	20	2,048	2,103
Lease liabilities		5,531	1,770
Deferred tax liabilities		64	64
		<u>7,643</u>	<u>4,096</u>
<b>Current liabilities</b>			
Trade payables		5,017	5,437
Other payables		4,131	6,067
Borrowings	20	2,012	1,831
Lease liabilities		4,162	2,662
Tax payable		10	65
		<u>15,332</u>	<u>16,062</u>
<b>TOTAL LIABILITIES</b>		<b><u>22,975</u></b>	<b><u>20,158</u></b>
<b>TOTAL EQUITY AND LIABILITIES</b>		<b><u>59,669</u></b>	<b><u>57,677</u></b>
Net assets per share attributable to owners of the parent (RM)		<u>0.14</u>	<u>0.14</u>

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited consolidated financial statements of MClean Technologies Berhad for the financial year ended 31 December 2020 and the accompanying explanatory notes attached to this interim financial statements.)

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2021

Cumulative year ended 30 September 2021

	Non distributable					Distributable	TOTAL ATTRIBUTABLE TO OWNERS OF THE PARENT RM'000	NON-CONTROLLING INTERESTS RM'000	TOTAL EQUITY RM'000	
	SHARE CAPITAL RM'000	SHARE PREMIUM RM'000	MERGER DEFICIT RM'000	WARRANT RESERVE RM'000	CURRENCY FLUCTUATION RESERVE RM'000	OTHER RESERVE RM'000				ACCUMULATED LOSSES RM'000
Balance as at 31.12.2020	50,973	-	(22,246)	-	4,081	(3,947)	(309)	28,552	8,967	37,519
Transaction with owners:-										
Loss for the financial period	-	-	-	-	-	-	(1,449)	(1,449)	21	(1,428)
Other comprehensive income for the financial period	-	-	-	-	603	-	-	603	-	603
Total comprehensive loss for the financial period	-	-	-	-	603	-	(1,449)	(846)	21	(825)
Balance as at 30.09.2021	50,973	-	(22,246)	-	4,684	(3,947)	(1,758)	27,706	8,988	36,694

Cumulative year ended 30 September 2020

	Non distributable					Distributable	TOTAL ATTRIBUTABLE TO OWNERS OF THE PARENT RM'000	NON-CONTROLLING INTERESTS RM'000	TOTAL EQUITY RM'000	
	SHARE CAPITAL RM'000	SHARE PREMIUM RM'000	MERGER DEFICIT RM'000	WARRANT RESERVE RM'000	CURRENCY FLUCTUATION RESERVE RM'000	OTHER RESERVE RM'000				ACCUMULATED LOSSES RM'000
Balance as at 31.12.2019	48,115	-	(22,246)	93	3,842	(3,947)	(2,329)	23,528	9,468	32,996
Warrant conversion exercise	233	-	-	-	-	-	-	233	-	233
Private placement exercise	2,625	-	-	-	-	-	-	2,625	-	2,625
Transactions with owners:-										
Loss for the financial period	-	-	-	-	-	-	131	131	(826)	(695)
Other comprehensive income for the financial period	-	-	-	-	285	-	-	285	-	285
Total comprehensive loss for the financial period	-	-	-	-	285	-	131	416	(826)	(410)
Balance as at 30.09.2020	50,973	-	(22,246)	93	4,127	(3,947)	(2,198)	26,802	8,642	35,444

(The Condensed Consolidated Statement of Changes In Equity should be read in conjunction with the audited consolidated financial statements of MClean Technologies Berhad for the financial year ended 31 December 2020 and the accompanying explanatory notes attached to this interim financial statements.)

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2021**

	<b>9 months ended</b>	
	<b>30/09/2021</b>	<b>30/09/2020</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>OPERATING ACTIVITIES</b>		
Loss before tax	(1,535)	(632)
Adjustments for:		
(Reversal for impairment loss)/Impairment loss on trade receivables	(24)	800
Bad debt written off	-	53
Depreciation of property, plant and equipment	2,576	2,495
Depreciation of right-of-use assets	2,743	2,668
Property, plant and equipment written off	1	-
Interest expenses	298	344
Interest income	(2)	(6)
Unrealised loss on foreign exchange	549	186
Operating profit before working capital changes	<u>4,606</u>	<u>5,908</u>
Changes in working capital:-		
Inventories	(180)	30
Receivables	1,825	2,181
Payables	(2,394)	(7,668)
<b>CASH GENERATED FROM OPERATIONS</b>	<u>3,857</u>	<u>451</u>
Tax paid	(48)	(92)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<u><b>3,809</b></u>	<u><b>359</b></u>
<b>INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(1,032)	(1,399)
Interest received	2	6
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<u><b>(1,030)</b></u>	<u><b>(1,393)</b></u>
<b>FINANCING ACTIVITIES</b>		
Proceed from/(Repayment of) account receivables financing	205	(1,400)
Interest paid	(298)	(344)
Proceed from warrant conversion	-	233
Proceed from private placement	-	2,625
Repayment of lease liabilities	(2,594)	(2,390)
Repayment of term loan	(52)	(12)
<b>NET CASH USED IN FINANCING ACTIVITIES</b>	<u><b>(2,739)</b></u>	<u><b>(1,288)</b></u>
<b>CASH AND CASH EQUIVALENTS</b>		
Net changes	40	(2,322)
Brought forward	3,886	6,030
Effects of exchange translation differences on cash and cash equivalents	(25)	(7)
Carried forward	<u><b>3,901</b></u>	<u><b>3,701</b></u>

(The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited consolidated financial statements of MCLean Technologies Berhad for the financial year ended 31 December 2020 and the accompanying explanatory notes attached to this interim financial statements.)

**UNAUDITED INTERIM FINANCIAL STATEMENTS FOR THE NINE MONTHS FINANCIAL PERIOD ENDED 30 SEPTEMBER 2021**

**NOTES TO THE UNAUDITED INTERIM FINANCIAL STATEMENTS FOR THE NINE MONTHS FINANCIAL PERIOD ENDED 30 SEPTEMBER 2021**

**1. Basis of Preparation**

The Condensed Interim Financial Statements have been prepared in accordance with Malaysian Financial Reporting Standards (“MFRS”) No 134: Interim Financial Reporting and Paragraph 9.22 of Listing Requirements of Bursa Malaysia Securities Berhad. This Interim Financial Statements also complied with IAS 34: Interim Financial Reporting issued by the International Accounting Standard Board (“IASB”).

The condensed consolidated interim financial statements should be read in conjunction with the audited financial statements for the financial year ended 31 December 2020. The explanatory notes attached to these condensed consolidated interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial year ended 31 December 2020.

**2. Significant Accounting Policies**

The accounting policies adopted in these condensed consolidated interim financial statements are consistent with those adopted for the financial year ended 31 December 2020, except for the adoption of the following Amendments and Annual Improvements to Standards effective for the annual periods beginning on or after 1 January 2021.

- Amendments to MFRS 9, MFRS 139, MFRS 7, MFRS 4 and MFRS 16 - Insurance Contracts: Interest Rate Benchmark Reform-Phase 2

The adoption of the above standards, amendments and annual improvement did not have any material financial impacts to the Group.

Standards issued but not yet effective

- i) MFRSs, Interpretations and amendments effective for annual periods beginning on or after 1 January 2022
  - Annual Improvement to MFRSs contained in the document entitled “Annual Improvements to MFRS Standards 2018-2020”
  - Amendments to MFRS 3, Business Combinations – Reference to the Conceptual Framework
  - Amendments to MFRS 116, Property, Plant and Equipment – Proceeds before Intended Use
  - Amendments to MFRS 137, Provisions, Contingent Liabilities and Contingent Assets – Onerous Contracts – Cost of Fulfilling a Contract
- ii) MFRSs, Interpretations and amendments effective for annual periods beginning on or after 1 January 2023
  - MFRS 17, Insurance Contracts
  - Amendments to MFRS17, Insurance Contracts
  - Amendments to MFRS 101, Presentation of Financial Statements – Classification of Liabilities as Current or Non-current
  - Amendments to MFRS 101 Presentation of Financial Statements – Disclosure of Accounting Policies

**2. Significant Accounting Policies (continued)**

Standards issued but not yet effective (continued)

- ii) MFRSs, Interpretations and amendments effective for annual periods beginning on or after 1 January 2023 (continued)
- Amendments to MFRS 108 Accounting Policies - Changes in Accounting Estimates and Errors
  - Amendments to MFRS 4 Insurance Contracts – Extension of the Temporary Exemption for Applying MFRS 9
  - Amendments to MFRS 112 Income Taxes – Deferred Tax related to Assets and Liabilities arising from a Single Transaction
- iii) MFRSs, Interpretations and amendments effective for annual periods beginning on or after a date yet to be confirmed
- Amendments to MFRS 10, Consolidated Financial Statements and MFRS 128, Investments in Associates and Joint Ventures – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

The Group does not plan to apply MFRS 17, Insurance Contract that is effective for annual periods beginning on 1 January 2023 as it is not applicable to the Group. The adoption of the applicable accounting standards are not expected to have any material impacts to the financial statements of the Group up on the initial adoption.

**3. Audit Report of Preceding Annual Financial Statements**

The preceding year annual audited financial statements were not subject to any qualification.

**4. Seasonal or Cyclical Factors**

The Group's operations were not subject to any seasonal or cyclical changes.

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

There was no other item which is unusual because of its size or incidences that has affected the assets, liabilities, equity, net income or cash flow of the Group for the current financial quarter under review.

**6. Material Changes in Estimates**

There were no material changes in estimates for the quarter ended 30 September 2021.

**7. Debt and Equity Securities**

There were no issuance, cancellation, repurchases, resale and repayment of debt and equity securities for the current financial quarter.

**8. Dividend Paid**

There were no dividends declared or paid by the Group for the current quarter under review.

## **9. Segmental Reporting**

The segmental results of the Group for the current and previous financial year-to-date under review is set out below:

### **Geographical information**

Revenue information based on the geographical location of customers are as follows:-

<b>Location</b>	<b><u>9 Months Ended</u></b>	<b><u>9 Months Ended</u></b>
	<b>30.09.2021</b>	<b>30.09.2020</b>
	<b>RM'000</b>	<b>RM'000</b>
People's Republic of China	891	1,955
Malaysia	15,874	15,209
Singapore	38,681	34,658
Others	900	1,681
Inter segment	(13,251)	(12,726)
	<b><u>43,095</u></b>	<b><u>40,777</u></b>

The business of the Group is generated from the business of surface treatment, precision cleaning, clean bulkpack and related service mainly in HDD and consumer electrics industries and there is only one business segment identified by the management.

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

The Group's property, plant and equipment were stated at cost less accumulated depreciation.

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

There were no material events subsequent to the end of the reporting quarter that have not been reflected in the quarter under review.

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

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

## **13. Contingent Liabilities and Contingent Assets**

### **(a) Contingent liabilities**

The Group has secured and unsecured bank guarantee given to the Royal Malaysian Customs Department and licensed bank for credit facilities granted to a subsidiary for RM350,000 and RM698,805 respectively.

### **(b) Contingent assets**

There were no contingent assets as at the end of current financial quarter.



**14. Capital Commitment**

	As at 30.09.2021 RM'000	As at 30.09.2020 RM'000
Authorised but not contracted for:- Plant and machineries	53	-

**15. Review of Performance**

**Comparison between Current Financial Quarter Ended 30 September 2021 and Previous Corresponding Quarter Ended 30 September 2020**

A summary of the Group’s performance is set out below:-

	3 Months Ended			
	30.09.2021	30.09.2020		
	Surface Treatment & Precision Cleaning RM'000	Surface Treatment & Precision Cleaning RM'000	Increase/(Decrease) RM'000	%
Revenue	15,101	14,596	505	3.46
Gross profit	3,376	4,231	(855)	(20.21)
(Loss)/Profit before tax	(347)	139	(486)	NA
(Loss)/Profit after tax	(347)	139	(486)	NA
(Loss)/Profit attributable to owners of the parent	(195)	878	(1,073)	NA

**Surface Treatment & Precision Cleaning Division**

Revenue for the current financial quarter increased by 3.46% as compared to the previous corresponding quarter. The increase is mainly from surface treatment services.

The overall gross profit margin decreased from 28.99% to 22.36% in the current financial quarter mainly due to increase in sub-contractor fee and freight charges.

The Group’s other income decreased by RM452,000 as compared to the previous corresponding quarter mainly due to the absence of the Covid-19 related government grant received from Singapore and Malaysia subsidiaries.

The Group’s other expenses decreased by RM676,000 as compared to the previous corresponding quarter mainly due to reduction in allowance for impairment loss on trade receivables of RM370,000 and loss on foreign exchange decreased of RM306,000 in current financial quarter.

Overall, the Group reported a loss before tax of RM0.347 million in the current financial quarter as compared to a profit before tax of RM0.139 million in the previous corresponding quarter.

**15. Review of Performance (continued)**

**Comparison between Current Period-to-date Ended 30 September 2021 and Previous Corresponding Period-to-date Ended 30 September 2020**

A summary of the Group’s performance is set out below:-

	9 Months Ended		Increase/(Decrease)	
	30.09.2021	30.09.2020		
	Surface Treatment & Precision Cleaning RM’000	Surface Treatment & Precision Cleaning RM’000	RM’000	%
Revenue	43,094	40,777	2,317	5.68
Gross profit	9,442	9,405	37	0.39
Loss before tax	(1,535)	(632)	(903)	142.88
Loss after tax	(1,428)	(695)	(733)	105.47
(Loss)/Profit attributable to owners of the parent	(1,449)	131	(1,580)	NA

**Surface Treatment & Precision Cleaning Division**

In the previous corresponding period-to-date, the Group was impacted by the Covid-19 impose lockdown especially for its factories in Malaysia under the Malaysia Movement Control Order (MCO). As the Covid-19 restrictions were not as severe in 2021 as compared to 2020, revenue for the current period-to-date increased by 5.68% as compared to the preceding corresponding period-to-date. The increase is mainly from surface treatment services.

Overall gross profit margin decreased from 23.06% to 21.97% in the current period-to-date mainly due to increase in sub-contractor fee and freight charges.

The Group’s other income was decreased by RM1,712,000 as compared to the previous corresponding period-to-date mainly due to:-

- a) Covid-19 related government grant received from Singapore and Malaysia subsidiaries decreased by RM1,260,000 and
- b) Insurance claimed decreased by RM400,000.

The Group’s other expenses was decreased by RM616,000 as compared to the previous corresponding period-to-date mainly due to the reduction in allowance for impairment loss on trade receivables and bad debts written off decreased of RM824,000 but partially offset an increase in loss on foreign exchange increased of RM261,000 in current period-to-date.

Overall, the Group reported a loss before tax of RM1.535 million in the current period-to-date as compared to a loss before tax of RM0.632 million in the previous year corresponding period-to-date.

**16. Material Changes in the Quarterly Results as Compared with the Immediate Preceding Quarter**

	<b>Current Quarter</b>	<b>Immediate Preceding Quarter</b>		
	<b>30.09.2021</b>	<b>30.06.2021</b>		
	<b>Surface Treatment &amp; Precision Cleaning</b>	<b>Surface Treatment &amp; Precision Cleaning</b>	<b>Increase/(Decrease)</b>	
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>%</b>
Revenue	15,101	14,526	575	3.96
Gross profit	3,376	3,233	143	4.42
Loss before tax	(347)	(665)	318	(47.82)
Loss after tax	(347)	(668)	321	(48.05)
Loss attributable to owners of the parent	(195)	(649)	454	(69.95)

Surface Treatment & Precision Cleaning Division

Revenue for the current quarter increased by 3.96% as compared to the immediate preceding quarter. The increase is mainly from precision cleaning services.

The overall gross profit margin for the current quarter at 22% is same as the immediate preceding quarter.

The Group registered a loss before tax of RM0.347 million as compared to a loss before tax of RM0.665 million in the immediate preceding quarter.

**17. Future Prospects**

Although demand in Year 2021 for precision cleaning and surface treatment has increased as compared with Year 2020, our margins continue to be impacted by the rising costs in logistics, utilities and factory wages.

While we expect the 2nd half performance to be the similar as in the first half of Year 2021. A few more customers have qualified our Thailand facilities and we expect higher utilization of our factory in Thailand for Year 2022.

**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.

**19. Status of Corporate Proposals**

There is no corporate proposal announced but not completed as at the date of this report.

**20. Group Borrowings and Debt Securities**

The Group’s borrowings as at 30 September 2021 presented as follows:-

As at 3rd quarter ended 2021						
	Long term		Short term		Total borrowings	
	Foreign denomination SGD’000	RM denomination and RM equivalent RM’000	Foreign denomination SGD’000	RM denomination and RM equivalent RM’000	Foreign denomination SGD’000	RM denomination and RM equivalent RM’000
<b>Secured</b>						
Term loan	-	2,048	-	71	-	2,119
Factoring loan	-	-	629	1,941	629	1,941

As at 3rd quarter ended 2020						
	Long term		Short term		Total borrowings	
	Foreign denomination SGD’000	RM denomination and RM equivalent RM’000	Foreign denomination SGD’000	RM denomination and RM equivalent RM’000	Foreign denomination SGD’000	RM denomination and RM equivalent RM’000
<b>Secured</b>						
Term loan	-	2,102	-	55	-	2,157
Factoring loan	-	-	579	1,765	579	1,765

The total borrowings denominated in foreign currency as at 30 September 2021 are: -

	<b>RM’000</b>
Foreign currency – SGD 628,913 @ RM3.0855/SGD	<u>1,941</u>

The factoring loan is charged at an effective interest rate of approximately 3.25% per annum. The term loan is charged at an effective interest rate of 4.58% per annum.

**21. Off Balance Sheet Financial Instruments**

As at 30 September 2021, the Group is a party to a foreign currency forward contract to sell USD220,000 at the rate ranging from 1.3490 to 1.3500. Had the contract been settled at the financial position date, the net effect on the exchange exposure is an increase in the gain of RM5,861.

**22. Material Litigation**

There was no pending material adverse litigation from 1 January 2021 up to the date of this quarterly announcement.

**23. Dividend Payable**

There was no dividend payable or proposed during the current quarter ended 30 September 2021.

**24. Tax Income**

Details of taxation are as follows: -

	<b>3 Months Ended</b>		<b>9 Months Ended</b>	
	<b>30.09.2021</b>	<b>30.09.2020</b>	<b>30.09.2021</b>	<b>30.09.2020</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Current taxation	-	-	-	-
Under/(Over) provision in prior year	-	-	(107)	63
	-	-	(107)	63
Effective tax rate	-	-	-	8%
Statutory tax rate	24%	24%	24%	24%
Variance	-	-	-	16%

**25. Loss/Earning Per Share (“LPS/EPS”)**

The calculation of the loss/earning per share is based on the net (loss)/profit divided by the weighted average number of ordinary shares.

	<b>3 Months Ended</b>		<b>Cumulative 9 Months Ended</b>	
	<b>30.09.2021</b>	<b>30.09.2020</b>	<b>30.09.2021</b>	<b>30.09.2020</b>
Net (loss)/profit for the period attributable to owners of the parent (RM'000)	(195)	878	(1,449)	131
Weighted average number of ordinary shares in issue ('000)*	197,213	197,213	197,213	195,811
Basic (loss)/earning per share (sen)	(0.10)	0.45	(0.73)	0.07

**26. Notes to the Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income**

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

	<b>3 Months Ended 30 September 2021 RM'000</b>	<b>9 Months Ended 30 September 2021 RM'000</b>
(a) Interest income	(1)	(2)
(b) Other income including investment income	(47)	(414)
(c) Interest expenses	110	298
(d) Depreciation and amortisation	1,790	5,319
(e) Provision for and write off of receivables	-	(24)
(f) Provision for and write off of inventories	-	-
(g) Gain or loss on disposal of quoted or unquoted investments or properties	-	-
(h) Impairment of assets	-	-
(i) Foreign exchange loss	238	613
(j) Gain or loss on derivatives	-	-
(k) Exceptional items	-	-

- End -