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EVERSAFE RUBBER

EVERSAFE RUBBER BERHAD

Company no: 201501008542 (1133877 - V)
(Incorporated in Malaysia)

CONSOLIDATED
RESULTS FOR THE FIRST QUARTER ENDED
31 MARCH 2023

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2023 ⁽¹⁾

	Individual Period (1st quarter)		Cumulative Period	
	Current Year Quarter 31.03.2023 RM	Preceding Year Corresponding Quarter 31.03.2022 RM	Current Year To-date 31.03.2023 RM	Preceding Year Corresponding Period 31.03.2022 RM
Revenue	31,709,019	34,538,777	31,709,019	34,538,777
Cost of sales	(27,579,651)	(30,221,801)	(27,579,651)	(30,221,801)
Gross profit	4,129,368	4,316,976	4,129,368	4,316,976
Other operating income	425,395	349,592	425,395	349,592
Distribution costs	(1,792,071)	(3,235,275)	(1,792,071)	(3,235,275)
General and administrative expenses	(1,486,669)	(2,046,940)	(1,486,669)	(2,046,940)
Profit/(Loss) from operations	1,276,023	(615,647)	1,276,023	(615,647)
Finance income	30,977	35,596	30,977	35,596
Finance costs	(604,001)	(405,528)	(604,001)	(405,528)
Profit/(Loss) before tax	702,999	(985,579)	702,999	(985,579)
Taxation	(164,260)	(9,092)	(164,260)	(9,092)
Profit/(Loss) for the financial period attributable to owners of the parent	538,739	(994,671)	538,739	(994,671)
Foreign currency translation, net of tax	(92,173)	(42,873)	(92,173)	(42,873)
Total comprehensive income/(loss), attributable to owners of the parent	446,566	(1,037,544)	446,566	(1,037,544)
Earnings/(Loss) per share attributable to owners of the parent:				
Profit/(Loss) for the financial period				
Basic and diluted (sen) ⁽²⁾⁽³⁾	0.22	(0.41)	0.22	(0.41)

EVERSAFE RUBBER BERHAD [COMPANY NO.: 201501008542 (1133877 - V)]
(Incorporated in Malaysia)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2023⁽¹⁾ (con'd)**

Notes:

- (1) The basis of preparation of the Condensed Consolidated Statement of Profit Or Loss And Other Comprehensive Income are disclosed in Note A1 and should be read in conjunction with the audited financial statements of the Group for the year ended 31 December 2022 and the accompanying explanatory notes to this interim financial report.
- (2) Basic earnings per share is calculated based on the Company's weighted average number of ordinary shares for the financial period.
- (3) Diluted earnings per share of the Company is equivalent to the basic earnings per share as the Company does not have convertible options at the end of the reporting period.

EVERSAFE RUBBER BERHAD [COMPANY NO.: 201501008542 (1133877 - V)]

(Incorporated in Malaysia)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023 ⁽¹⁾**

	As at 31.03.2023 RM (Unaudited)	As at 31.12.2022 RM (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	32,890,766	33,995,643
Intangible assets	1	1
Other investments	3,162,972	3,118,272
Trade receivables	2,218,789	2,314,183
	38,272,528	39,428,099
Current assets		
Inventories	22,026,015	22,516,853
Trade receivables	34,640,523	33,171,606
Other receivables, deposits and prepayments	7,398,155	5,528,911
Amount owing by related parties	512,708	426,883
Current tax assets	1,080,050	1,028,231
Placement in funds	7,842,229	7,832,229
Cash and bank balances	16,629,118	20,925,673
	90,128,798	91,430,386
TOTAL ASSETS	128,401,326	130,858,485
EQUITY AND LIABILITIES		
Equity attributable to owners of the parent		
Share capital	65,428,449	65,428,449
Reserves	(5,874,923)	(6,321,489)
TOTAL EQUITY	59,553,526	59,106,960

EVERSAFE RUBBER BERHAD [COMPANY NO.: 201501008542 (1133877 - V)]
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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2023 ⁽¹⁾ (con'd)

	As at 31.03.2023 RM (Unaudited)	As at 31.12.2022 RM (Audited)
LIABILITIES		
Non-current liabilities		
Deferred tax liabilities	4,575,752	4,434,541
Borrowings	18,166,619	18,529,284
Hire purchase and lease liabilities	894,587	1,019,018
Government grant	341,049	348,411
	23,978,007	24,331,254
Current liabilities		
Trade payables	4,739,223	3,948,914
Other payables and accrued expenses	8,437,912	6,638,295
Amount owing to related parties	45,230	45,000
Amount owing to directors	165,870	124,906
Borrowings	30,497,714	35,305,445
Hire purchase and lease liabilities	954,400	1,328,267
Government grant	29,444	29,444
	44,869,793	47,420,271
TOTAL LIABILITIES	68,847,800	71,751,525
TOTAL EQUITY AND LIABILITIES	128,401,326	130,858,485
Net assets per ordinary share (RM) ⁽²⁾	0.248	0.246

Notes:

- (1) The basis of preparation of the Condensed Consolidated Statement of Financial Position are disclosed in Note A1 and should be read in conjunction with the audited financial statements of the Group for the year ended 31 December 2022 and the accompanying explanatory notes to this interim financial report.
- (2) Net assets per ordinary share is calculated based on the Company's number of ordinary shares at the end of the reporting period.

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2023 ⁽¹⁾

	[-----Non-distributable-----]				Distributable	
	Share capital RM	Capital reserve RM	Foreign currency translation reserve RM	Reorganisation debit reserve RM	Retained earnings RM	Total equity RM
Balance as at 1 January 2022	65,428,449	7,104	(1,502,887)	(36,914,958)	38,037,331	65,055,039
Loss for the financial year	-	-	-	-	(994,671)	(994,671)
Other comprehensive loss, net of tax	-	-	(42,873)	-	-	(42,873)
Total comprehensive loss	-	-	(42,873)	-	(994,671)	(1,037,544)
Balance as at 31 March 2022	65,428,449	7,104	(1,545,760)	(36,914,958)	37,042,660	64,017,495

	[-----Non-distributable-----]				Distributable	
	Share capital RM	Capital reserve RM	Foreign currency translation reserve RM	Reorganisation debit reserve RM	Retained earnings RM	Total equity RM
Balance as at 1 January 2023	65,428,449	7,104	(1,061,911)	(36,914,958)	31,648,276	59,106,960
Profit for the financial year	-	-	-	-	538,739	538,739
Other comprehensive income, net of tax	-	-	(92,173)	-	-	(92,173)
Total comprehensive income	-	-	(92,173)	-	538,739	446,566
Balance as at 31 March 2023	65,428,449	7,104	(1,154,084)	(36,914,958)	32,187,015	59,553,526

Note:-

(1) The basis of preparation of the Condensed Consolidated Statement of Changes in Equity are disclosed in Note A1 and should be read in conjunction with the audited financial statements of the Group for the year ended 31 December 2022 and the accompanying notes to this interim financial report.

EVERSAFE RUBBER BERHAD [COMPANY NO.: 201501008542 (1133877 - V)]
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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2023 ⁽¹⁾

	(Unaudited) 3 months ended 31.12.2022 RM	(Unaudited) 3 months ended 31.12.2021 RM
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/(Loss) before tax	702,999	(985,579)
Adjustments for:		
Non-cash items/Non-operating items	1,862,945	1,727,316
Operating profit before working capital changes	2,565,944	741,737
Changes in working capital:		
Decrease in inventories	519,249	2,338,875
Increase in trade and other receivables	(2,919,065)	(3,392,196)
Increase in trade and other payables	2,328,569	1,189,928
Others	(44,732)	70,100
Cash generated from operations	2,449,965	948,444
Tax paid - net	(70,078)	(108,375)
Net cash generated from operating activities	2,379,887	840,069
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	30,977	35,596
Proceeds from disposal of property, plant and equipment	-	-
Purchase of property, plant and equipment	(332,802)	(53,331)
Purchase of other investments	(84,253)	(2,797,742)
Decrease in short term deposits	(128,376)	(20,502)
Net changes in placement in funds with maturity of over 3 months	-	(2,000,000)
Net cash used in investing activities	(514,454)	(4,835,979)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2023 (con'd)

	(Unaudited) 3 months ended 31.03.2023 RM	(Unaudited) 3 months ended 31.03.2022 RM
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid	-	-
Government grant received	-	-
Interest paid	(604,001)	(405,528)
Net drawdowns of bank borrowings	(7,170,037)	11,257,409
Net cash (used in)/generated from financing activities	(7,774,038)	10,851,881
Net (decrease)/increase in cash and cash equivalents	(5,908,605)	6,855,971
Effect of foreign exchange rates changes	27,119	(180,657)
Cash and cash equivalents at the beginning of the financial period	15,937,834	9,501,338
Cash and cash equivalents at the end of the financial period	10,056,348	16,176,652
Cash and cash equivalents comprise:		
Cash and bank balances	16,629,118	25,385,779
Less: Deposits pledged as securities	(5,995,939)	(4,977,387)
Less: Deposits with licensed banks and other financial institutions with maturity of over 3 months	-	-
Less: Placement in funds with maturity of over 3 months	(2,502,768)	(2,000,000)
	8,130,411	18,408,392
Less: Bank overdrafts	(5,916,292)	(2,231,740)
	2,214,119	16,176,652

Note:

(1) The basis of preparation of the Condensed Consolidated Statement of Cash Flows are disclosed in Note A1 and should be read in conjunction with the audited financial statements of the Group for the year ended 31 December 2022 and the accompanying explanatory notes to this interim financial report.

EVERSAFE RUBBER BERHAD [201501008542 (1133877 - V)]
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NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2023

A1. BASIS OF PREPARATION

The interim financial report of Eversafe Rubber Berhad (“Eversafe Rubber” or “the Company”) and its subsidiaries (“the Group”) are unaudited and have been prepared in accordance with the requirements of MFRS 134 - Interim Financial Reporting and Paragraph 9.22 of the Listing Requirements of Bursa Securities.

A2. CHANGES IN ACCOUNTING POLICIES

The accounting policies and presentation adopted by the Group for the quarterly financial statements are consistent with those adopted in the audited financial statements of the Group for the financial year ended 31 December 2022, except for the adoption of the following MFRS/ Amendments/ Interpretations:

Title	Effective Date
<i>MFRS 17 Insurance Contracts</i>	1 January 2023
<i>Amendments to MFRS 17 Insurance Contracts (Initial Application of MFRS 17 and MFRS 9 - Comparative Information)</i>	1 January 2023
<i>Amendments to MFRS 101 Disclosure of Accounting Policies</i>	1 January 2023
<i>Amendments to MFRS 108 Definition of Accounting Estimates</i>	1 January 2023
<i>Amendments to MFRS 112 Deferred Tax related to Assets and Liabilities arising from a Single transaction</i>	1 January 2023

The Group has adopted the new and revised MFRSs that are relevant and effective for accounting periods beginning on or after 1 January 2023. The adoption of these new and revised MFRSs have not resulted in any material impact on the financial statements.

A3. AUDITORS’ REPORT OF PRECEDING ANNUAL FINANCIAL STATEMENTS

The preceding year’s audited financial statements of the Group were not subject to any qualification.

A4. SEASONAL OR CYCLICAL FACTORS

The Group’s business operations are not materially affected by seasonal or cyclical factors during the current financial quarter under review.

Generally, our sales for the first (1st) half of the year will be slower as compared to the second (2nd) half of the year. This is attributable to the festive seasons, public holidays and geometric condition in certain country. We generally see our sales picking up in the second (2nd) half of the year. Save for the above, our Group does not experience any other material seasonality or cyclical effects in sales.

A5. UNUSUAL ITEMS AFFECTING ASSETS, LIABILITIES, EQUITY, NET INCOME OR CASH FLOWS

There were no material unusual items affecting assets, liabilities, equity, net income or cash flows of the Group during the current financial quarter and the financial year-to-date under review.

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A6. MATERIAL CHANGES IN ESTIMATES

There were no material changes in estimates that had a material effect in the current financial quarter and the financial year-to-date under review.

A7. DEBT AND EQUITY SECURITIES

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

A8. SEGMENTAL INFORMATION

The Group is principally involved in the manufacturing and sale of rubber based tyre retread products and provision of related services.

No product and services segment information is presented as the Chief Operating Decision Maker (CODM) views the Group as a single reportable segment.

Segment revenue is based on geographical location from which the sale transactions originated.

The following are revenue from external customers by geographical location:

	Individual Quarter				Cumulative Quarter			
	3 months ended		3 months ended		3 months ended		3 months ended	
	31.03.20223		31.03.2022		31.03.2023		31.03.2022	
	RM	%	RM	%	RM	%	RM	%
Revenue by geographical location:								
Malaysia	8,934,719	28.18	8,560,786	24.79	8,934,719	28.18	8,560,786	24.79
East Asia and Oceania	6,360,682	20.06	6,001,161	17.38	6,360,682	20.06	6,001,161	17.38
South East Asia	12,111,780	38.20	17,315,980	50.13	12,111,780	38.20	17,315,980	50.13
South Asia, Middle East & Africa	1,581,059	4.98	934,271	2.70	1,581,059	4.98	934,271	2.70
Americas	596,731	1.88	268,655	0.78	596,731	1.88	268,655	0.78
Europe	2,124,048	6.70	1,457,924	4.22	2,124,048	6.70	1,457,924	4.22
	<u>31,709,019</u>		<u>34,538,777</u>		<u>31,709,019</u>		<u>34,538,777</u>	
Sales by currency:								
USD	12,189,019	38.44	18,374,680	53.20	12,189,019	38.44	18,374,680	53.20
JPY	1,620,559	5.11	2,315,776	6.70	1,620,559	5.11	2,315,776	6.70
RM	8,934,719	28.18	8,560,786	24.79	8,934,719	28.18	8,560,786	24.79
Others	8,964,722	28.27	5,287,535	15.31	8,964,722	28.27	5,287,535	15.31
	<u>31,709,019</u>		<u>34,538,777</u>		<u>31,709,019</u>		<u>34,538,777</u>	
Average foreign exchange rates								
RM/USD	4.397		4.194		4.397		4.194	
RM/JPY100	<u>3.318</u>		<u>3.604</u>		<u>3.318</u>		<u>3.604</u>	

(source: Bank Negara Malaysia Exchange Rate)

EVERSAFE RUBBER BERHAD [201501008542 (1133877 - V)]
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A9. VALUATION OF PROPERTY, PLANT AND EQUIPMENT

The Group has not carried out any valuation on its property, plant and equipment in the current financial quarter and the financial year-to-date under review.

A10. MATERIAL EVENTS SUBSEQUENT TO THE END OF THE CURRENT FINANCIAL QUARTER

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

A11. CHANGES IN THE COMPOSITION OF THE GROUP

There were no changes in the composition of the Group for the current financial quarter and the financial year-to-date under review.

A12. CONTINGENT ASSETS AND CONTINGENT LIABILITIES

There were no contingent assets and contingent liabilities as at the date of this interim financial report.

A13. CAPITAL COMMITMENTS

There were no material capital commitments in respect of property, plant and equipment as at the end of the current financial quarter under review.

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NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2023

B ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS OF BURSA SECURITIES

B1. REVIEW OF PERFORMANCE

For the current financial quarter under review, the Group recorded revenue of RM31.71 million as compared to revenue of RM34.54 million for the preceding year's corresponding quarter. This is mainly due to the decrease in the sales of tyre retreading materials.

The Group registered a profit before taxation of RM0.70 million for the current financial quarter under review as compared to the loss before taxation of RM0.99 million for the preceding year corresponding quarter. This is mainly due to lower distribution costs and lower general and administrative expenses recorded in current financial quarter.

B2. COMPARISON WITH IMMEDIATE PRECEDING QUARTER'S RESULTS

	Current Quarter 31.03.2023 RM	Preceding Quarter 31.12.2022 RM	Variance RM	%
Revenue	31,709,019	34,489,151	(2,780,132)	(8.06)
Profit/(Loss) before tax	<u>702,999</u>	<u>(2,573,053)</u>	<u>3,276,052</u>	<u>127.32</u>

The Group's revenue decreased by 8.06% from RM34.49 million recorded in the immediate preceding quarter to RM31.71 million in the current financial quarter. This is mainly due to the decrease in the sales of tyre retreading materials.

The profit before tax of the Group increased by RM3.28 million from loss of RM2.57 million in the previous financial quarter to profit of RM0.70 million in the current financial quarter which is mainly due to higher gross profit margin and lower general and administrative expenses and also distribution costs.

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NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2023
(con'd)

B3. COMMENTARY ON PROSPECTS

We expect that the economic and geopolitical environments will remain challenging and the rising labour, energy and raw materials costs will continue to pose challenges to our profit margin.

The global market continues to face uncertainties due to several global macro-economic issues arising from inflation, increasing interest rates and growing risk of a recession. However, our Group will continue to monitor both global and local developments closely and remain proactive in mitigating any potential impacts to the business of the Group.

The Group is adopting a cautious approach while remaining flexible in executing strategic plan in expanding our existing business and identifying new business opportunities to ensure adequate funding and sustainable profitability. The Group remains cautiously optimistic on delivering improved performance for the financial year ending 31 December 2023.

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NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2023
(con'd)

B4. INCOME TAX EXPENSES

	Individual Quarter		Cumulative Quarter	
	3 months ended 31.03.2023 RM	3 months ended 31.03.2022 RM	3 months ended 31.03.2023 RM	3 months ended 31.03.2022 RM
Income tax expense:-				
Current financial period/year	23,000	10,000	23,000	10,000
Over provision in prior year	-	-	-	-
Deferred tax:-				
Current financial period/year	72,789	(76,372)	72,789	(76,372)
Under provision in prior year	68,471	75,464	68,471	75,464
Total tax expense	<u>164,260</u>	<u>9,092</u>	<u>164,260</u>	<u>9,092</u>

The applicable Malaysian income tax rate is 24% for the financial year ending 31 December 2023 (24% for the financial year ended 31 December 2022).

B5. VARIANCE OF ACTUAL PROFIT FROM PROFIT FORECAST AND PROFIT GUARANTEE

The Group has not issued any profit forecast or profit guarantee in any form of public documentation and announcement.

EVERSAFE RUBBER BERHAD [201501008542 (1133877 - V)]
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NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2023
(con'd)

B6. STATUS OF CORPORATE PROPOSALS

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

B7. GROUP BORROWINGS AND DEBT SECURITIES

Total Group's borrowings (all of which are secured against the Group's assets) as at 31 March 2023 are as follows:-

	<u>Long term</u>		<u>As at 31.03.2023</u> <u>Short term</u>		<u>Total borrowings</u>	
	USD	RM	USD	RM	USD	RM
Secured:						
Bankers' acceptance	-	-	2,510,648	11,089,530	2,510,648	11,089,530
Bankers' acceptance	-	-	-	9,005,183	-	9,005,183
Term loans	-	18,166,619	-	4,486,709	-	22,653,328
Hire purchase and lease creditors	-	-	-	-	-	-
Bank overdrafts	-	-	-	5,916,292	-	5,916,292
Total		18,166,619		30,497,714		48,664,333

	<u>Long term</u>		<u>As at 31.03.2022</u> <u>Short term</u>		<u>Total borrowings</u>	
	USD	RM	USD	RM	USD	RM
Secured:						
Bankers' acceptance	-	-	1,056,880	4,445,237	1,056,880	4,445,237
Bankers' acceptance	-	-	-	9,586,000	-	9,586,000
Term loans	-	22,506,358	-	1,600,862	-	24,107,220
Hire purchase and lease creditors	-	-	-	-	-	-
Bank overdrafts	-	-	-	2,231,740	-	2,231,740
Total		22,506,358		17,863,839		40,370,197

B8. MATERIAL LITIGATION

There were no material litigations pending as at the date of this announcement.

EVERSAFE RUBBER BERHAD [201501008542 (1133877 - V)]
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NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2023
(con'd)

B9. DIVIDENDS

The Board of Directors does not recommend any dividend for the current financial quarter under review.

B10. EARNINGS/(LOSS) PER SHARE

The basic and diluted earnings/(loss) per share for the current financial quarter and current period of 31 March 2023 are computed as follows:

	Individual Quarter		Cumulative Quarter	
	3 months ended 31.03.2023 RM	3 months ended 31.03.2022 RM	3 months ended 31.03.2023 RM	3 months ended 31.03.2022 RM
Basic				
Profit/(Loss) attributable to equity holders of the Company	<u>538,739</u>	<u>(994,671)</u>	<u>538,739</u>	<u>(994,671)</u>
Weighted average number of ordinary shares	<u>240,593,796</u>	<u>240,593,796</u>	<u>240,593,796</u>	<u>240,593,796</u>
Basic earnings/(loss) per ordinary share (sen)	<u>0.22</u>	<u>(0.41)</u>	<u>0.22</u>	<u>(0.41)</u>

Diluted

The diluted earnings/(loss) per share equals basic (loss)/earnings per share because there are no potentially dilutive instruments in existence as at the end of each reporting period.

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NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2023
(con'd)

B11. NOTES TO THE CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

(Loss)/Profit before taxation is arrived at after charging/(crediting):-

	Individual Quarter		Cumulative Quarter	
	3 months ended 31.03.2023 RM	3 months ended 31.03.2022 RM	3 months ended 31.03.2023 RM	3 months ended 31.03.2022 RM
Interest income	(30,997)	(35,596)	(30,997)	(35,596)
Other income including investment income	(60,000)	-	(60,000)	-
Interest expense	604,001	405,528	604,001	405,528
Depreciation of property, plant and equipment	1,619,626	1,611,270	1,619,626	1,611,270
Amortisation of government grant	(7,362)	(7,361)	(7,362)	(7,361)
Reversal of inventories written down	-	-	-	-
Gain on disposal of property, plant and equipment	-	-	-	-
Impairment of assets	-	-	-	-
Impairment loss on trade receivables	80,000	100,000	80,000	100,000
Reversal of impairment loss on trade receivables	(43,197)	(126,270)	(43,197)	(126,270)
Fair value loss/(gain) on quoted investments	39,553	-	39,553	-
Foreign exchange (gain)/ loss - net	(275,275)	(266,105)	(275,275)	(266,105)
Exceptional items	-	-	-	-