



VOLCANO BERHAD

Registration No: 201801004790 (1266804-D)
(Incorporated in Malaysia)

**INTERIM FINANCIAL REPORT
FOR THE SECOND QUARTER ENDED 30 JUNE 2021**

VOLCANO BERHAD

(Incorporated in Malaysia)

Registration No: 201801004790 (1266804-D)

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE SECOND QUARTER ENDED 30 JUNE 2021

	Individual Quarter		Cumulative Period	
	Current Quarter	Corresponding Preceding Quarter	Current Year-To-Date	Corresponding Preceding Year-To-Date
	30.6.2021	30.6.2020	30.6.2021	30.6.2020
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
	RM'000	RM'000	RM'000	RM'000
Revenue	21,046	N/A	38,707	N/A
Cost of goods sold	(14,345)	N/A	(26,609)	N/A
Gross profit	6,701	N/A	12,098	N/A
Other income	124	N/A	478	N/A
Administrative and general expenses	(3,986)	N/A	(7,636)	N/A
Distribution expenses	(116)	N/A	(220)	N/A
Finance costs	-	N/A	(1)	N/A
Profit before tax	2,723	N/A	4,719	N/A
Tax expense	(890)	N/A	(1,472)	N/A
Profit for the period	1,833	N/A	3,247	N/A
Foreign currency translation	(962)	N/A	(1,531)	N/A
Total comprehensive income	871	N/A	1,716	N/A
Profit attributable to:				
Owners of the Company	1,833	N/A	3,247	N/A
Non-controlling interest	-	N/A	-	N/A
Profit for the period	1,833	N/A	3,247	N/A
Total comprehensive income attributable to:				
Owners of the Company	871	N/A	1,716	N/A
Non-controlling interest	-	N/A	-	N/A
Total comprehensive income	871	N/A	1,716	N/A
Earnings per share attributable to owners of the Company#:				
Basic (sen)	1.20	N/A	2.13	N/A
Diluted (sen)	1.20	N/A	2.13	N/A

Notes :

- (1) The basis of preparation of the above Unaudited Condensed Consolidated Statements of Comprehensive Income are detailed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus of the Company dated 16 March 2021 and the accompanying explanatory notes attached to this interim financial report.
- (2) No comparative figures for the preceding year's quarter and year-to-date are available as this is the Company's second interim financial report on its consolidated results for the second quarter ended 30 June 2021 being announced by the Company in compliance with the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad.

N/A Not applicable

Based on profit for the period attributable to owners of the Company divided by the weighted average share capital of 152,431,000 ordinary shares as at 30 June 2021.

VOLCANO BERHAD

(Incorporated in Malaysia)

Registration No: 201801004790 (1266804-D)

CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 30 JUNE 2021

	As at 30.6.2021 (Unaudited) RM'000	As at 31.12.2020 (Audited) RM'000
NON-CURRENT ASSETS		
Property, plant and equipment	29,551	28,892
Intangible assets	25	21
Deferred tax assets	135	631
TOTAL NON-CURRENT ASSETS	29,711	29,544
CURRENT ASSETS		
Inventories	23,478	16,500
Trade and other receivables	20,006	14,022
Current tax assets	484	1,486
Cash and short-term deposits	16,279	12,852
TOTAL CURRENT ASSETS	60,247	44,860
TOTAL ASSETS	89,958	74,404
EQUITY AND LIABILITIES		
Equity attributable to owners of Volcano		
Share capital	78,750	70,000
Other reserve	(61,329)	(59,798)
Retained earnings	60,417	57,170
TOTAL EQUITY	77,838	67,372
NON-CURRENT LIABILITIES		
Employee benefits	163	143
Deferred tax liabilities	642	642
TOTAL NON-CURRENT LIABILITIES	805	785
CURRENT LIABILITIES		
Trade and other payables	11,315	6,247
TOTAL CURRENT LIABILITIES	11,315	6,247
TOTAL LIABILITIES	12,120	7,032
TOTAL EQUITY AND LIABILITIES	89,958	74,404
Net assets per share (sen) (3)	47.17	48.12

Notes :

- (1) The basis of preparation of the above Unaudited Condensed Consolidated Statements of Financial Position are detailed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus of the Company dated 16 March 2021 and the accompanying explanatory notes attached to this interim financial report.
- (2) The audited Condensed Consolidated Statements of Financial Position are in the Accountants' Report as disclosed in the Prospectus of the Company dated 16 March 2021.
- (3) Net assets per share is calculated based the Company's share capital of 165,000,000 ordinary shares as at 30 June 2021 and share capital of 140,000,000 ordinary shares as at 31 December 2020.

VOLCANO BERHAD

(Incorporated in Malaysia)

Registration No: 201801004790 (1266804-D)

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE SECOND QUARTER ENDED 30 JUNE 2021

	I----- Attributable to the owners of Volcano Berhad-----I				Total equity RM'000
	Share capital RM'000	Exchange reserve RM'000	Reorganistion reserve RM'000	Retained earnings RM'000	
Balance as at 1 January 2021	70,000	8,202	(68,000)	57,170	67,372
Total comprehensive income for the financial period	-	(1,531)	-	3,247	1,716
Issuance of shares	8,750	-	-	-	8,750
Balance as at 30 June 2021	<u>78,750</u>	<u>6,671</u>	<u>(68,000)</u>	<u>60,417</u>	<u>77,838</u>

Notes :

- 1. The basis of preparation of the above Unaudited Condensed Consolidated Statements of Changes in Equity are detailed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus of the Company dated 16 March 2021 and the accompanying explanatory notes attached to this interim financial report.*
- 2. No comparative figures for the preceding quarter are available as this is the Company's first interim financial report on its consolidated results for the second quarter ended 30 June 2021 being announced by the Company in compliance with the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad.*

VOLCANO BERHAD

(Incorporated in Malaysia)

Registration No: 201801004790 (1266804-D)

CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE SECOND QUARTER ENDED 30 JUNE 2021

	Current Year-To-Date Ended 30.6.21 (Unaudited) RM'000	Corresponding Preceding Year-To-Date Ended 30.6.20 (Unaudited) RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	4,719	N/A
Adjustments for:-		
Amortisation and Depreciation	1,368	N/A
Interest income	(26)	N/A
Interest expense	1	N/A
Dividend income	(7)	N/A
Gain on disposal on property, plant and equipment	(12)	N/A
Unrealised loss/(gain) on foreign exchange	(336)	N/A
Operating profit before working capital changes	5,707	N/A
Changes in:-		
Inventories	(6,977)	N/A
Receivables and prepayments	(5,681)	N/A
Payables	4,860	N/A
Cash generated from operations	(2,091)	N/A
Net tax (paid)/refunded	242	N/A
Net cash used in operating activities	(1,849)	N/A
CASH FLOWS FROM INVESTING ACTIVITIES		
Dividend received	7	N/A
Interest received	26	N/A
Purchase of property, plant and equipments	(3,966)	N/A
Net cash used in investing activities	(3,933)	N/A
CASH FLOWS FROM FINANCING ACTIVITIES		
Changes in pledged deposit	(42)	N/A
Proceeds from issuance of shares	8,750	N/A
Net cash generated from financing activities	8,708	N/A
Net increase in cash and cash equivalents	2,926	N/A
Cash and cash equivalents at the beginning of financial period	8,440	N/A
Effect of exchange rate changes on cash and cash equivalents	544	N/A
Cash and cash equivalents at the end of the financial period	11,910	N/A
Analysis of cash and cash equivalents		
Cash and short-term deposits	16,279	N/A
Less : Pledged deposits	(4,369)	N/A
	11,910	N/A

Notes :

- 1 The above Unaudited Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Accountants' Report as disclosed in the Prospectus of the Company dated 16 March 2021 and the accompanying explanatory notes attached to this interim financial report.
 - 2 No comparative figures for the preceding quarter are available as this is the Company's second interim financial report on its consolidated results for the second quarter ended 30 June 2021 being announced by the Company in compliance with the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad.
- N/A Not applicable

VOLCANO BERHAD

(Incorporated in Malaysia)

Registration No: 201801004790 (1266804-D)

PART A: EXPLANATORY NOTES PURSUANT TO MFRS 134

A1. Basis of Preparation of Financial Statements

This interim financial report has been prepared in accordance with Malaysian Financial Reporting Standards (“MFRS”) 134: Interim Financial Reporting and Rule 9.22 of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial report should be read in conjunction with the Accountants’ Report as disclosed in the Prospectus of the Company dated 16 March 2021 and the accompanying explanatory notes attached to this interim financial report.

This is the Company’s second interim financial report on its consolidated results for the second quarter ended 30 June 2021 being announced by the Company in compliance with the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad and as such, there are no comparative figures for the preceding year’s corresponding period.

A2. Changes in Accounting Policies

The accounting policies adopted by the Company and its subsidiaries (“the Group”) in this interim financial report are consistent with those adopted in the audited financial statements for the financial year ended 31 December 2020.

The amendments/improvements to the MFRS adopted by the Group with effect from 1 January 2021 are as follows:

MFRS 4 - Insurance Contracts

MFRS 7 - Financial Instruments: Disclosures

MFRS 9 - Financial Instruments

MFRS 16, Leases – Interest Rate Benchmark Reform – Phase 2

MFRS 139 - Financial Instruments: Recognition and Measurement

The adoption of the above MFRSs did not have any material impact to the consolidated financial statements of the Group

A3. Auditors’ Report on Preceding Annual Financial Statements

There was no qualification on the audited financial statements of the Group for the financial year ended 31 December 2020.

A4. Seasonal or Cyclical Factors

The business operations of the Group were not materially affected by any seasonal or cyclical factor during the current quarter under review.

A5. Unusual Items

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

A6. Changes in Estimates

There were no changes in estimates that had any material effects on the current quarter under review.

VOLCANO BERHAD

(Incorporated in Malaysia)

Registration No: 201801004790 (1266804-D)

PART A: EXPLANATORY NOTES PURSUANT TO MFRS 134

A7. Debt and Equity Securities

There were no issuances, repurchases or repayments of debt and equity securities during to the current quarter under review except for new shares issued under the Public Issue (as defined below) below:

	No. of shares	RM
No. of issued shares as at 31 March 2021	140,000,000	70,000,000
No. of shares issued under the Public Issue*	25,000,000	8,750,000
	165,000,000	78,750,000

Note:-

* 25,000,000 new ordinary shares of the Company were issued ("Public Issue") pursuant to the listing of the Company on the ACE Market of Bursa Malaysia Securities Berhad on 6 April 2021 ("Listing").

A8. Dividends Paid

No dividend was paid during the current quarter under review.

A9. Segmental Information

The Group is organised into business units based on their nature of business and has the following operating segments:

- (i) Nameplates
- (ii) Plastic injection moulded parts

Current quarter ended 30 June 2021

	Nameplates	Plastic injection moulded parts	Total
	RM'000	RM'000	RM'000
Revenue	14,569	6,477	21,046
Results			
EBITDA*	2,916	851	3,767
Depreciation and amortisation	(425)	(279)	(704)
Interest expenses	-	-	-
Tax expenses	(651)	(239)	(890)
Interest income	13	1	14
Profit after tax	1,853	334	2,187
Holding company expenses#			(354)
Total profit after tax			1,833

Notes :

* Earnings Before Interest, Depreciation, Tax and Amortisation.

Includes Listing related expenses of RM0.26 million.

VOLCANO BERHAD

(Incorporated in Malaysia)

Registration No: 201801004790 (1266804-D)

PART A: EXPLANATORY NOTES PURSUANT TO MFRS 134

Current year-to-date ended 30 June 2021

	Nameplates	Plastic injection moulded parts	Total
	RM'000	RM'000	RM'000
Revenue	25,429	13,278	38,707
Results			
EBITDA*	5,749	1,441	7,190
Depreciation and amortisation	(795)	(573)	(1,368)
Interest expenses	-	(1)	(1)
Tax expenses	(1,213)	(259)	(1,472)
Interest income	25	1	26
Profit after tax	3,766	609	4,375
Holding company expenses#			(1,128)
Total profit after tax			3,247

Notes :

* Earnings Before Interest, Depreciation, Tax and Amortisation.

Includes Listing related expenses of RM1.02 million.

The Group generates revenue from the following geographical location of customers:

	Individual Quarter		Cumulative Period	
	Current Quarter 30.6.2021	Corresponding Preceding Quarter 30.6.2020	Current Year-To-Date 30.6.2021	Corresponding Year-To-Date 30.6.2020
	RM'000	RM'000	RM'000	RM'000
Thailand	9,500	N/A	18,442	N/A
Singapore	9,574	N/A	16,702	N/A
Malaysia	1,081	N/A	1,747	N/A
Indonesia	344	N/A	702	N/A
China	161	N/A	412	N/A
United States of America	269	N/A	492	N/A
Others	117	N/A	210	N/A
	21,046	N/A	38,707	N/A

Note :

N/A Not applicable

There are no comparative figures for the corresponding preceding quarter as this is the Company's second interim financial report on its consolidated results for the second quarter ended 30 June 2021 being announced by the Company in compliance with the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad.

VOLCANO BERHAD

(Incorporated in Malaysia)

Registration No: 201801004790 (1266804-D)

PART A: EXPLANATORY NOTES PURSUANT TO MFRS 134

A10. Related Party Transaction Disclosures

Save as disclosed below, there were no related party transactions during the current quarter under review.

	Individual Quarter		Cumulative Period	
	Current Quarter 30.6.2021 RM'000	Corresponding Preceding Quarter 30.6.2020 RM'000	Current Year-To-Date 30.6.2021 RM'000	Corresponding Year-To-Date 30.6.2020 RM'000
Recurrent related party transaction with a company which is controlled by a Director : - rental of marketing space at a monthly rental of RM1,000	2	N/A	2	N/A
Related party transaction with a Director : - Acquisition of one unit of used motor vehicle	53	N/A	53	N/A

A11. Valuation of Property, Plant and Equipment

There were no valuation of property, plant and equipment during the current quarter under review.

A12. Capital Commitments

Save as disclosed below, there were no material capital commitments in respect of property, plant and equipment as at the end of the reporting quarter under review.

	As at 30.6.2021 (Unaudited) RM'000
Approved and contracted for: Purchase of property, plant and equipment	2,393

A13. Derivatives Financial Instruments

There were no outstanding derivatives financial instruments entered into by the Group as at the date of this interim financial report.

A14. Contingent Assets and Liabilities

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

VOLCANO BERHAD

(Incorporated in Malaysia)

Registration No: 201801004790 (1266804-D)

PART A: EXPLANATORY NOTES PURSUANT TO MFRS 134

A15. Changes in Composition of The Group

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

A16. Material Events Subsequent to The End of The Current Quarter

Save as disclosed below, there were no other material events subsequent to the end of the current quarter under review.

The Malaysian Government has imposed a nationwide Full Movement Control Order (“FMCO”) from 1 June 2021 following a steep increase of coronavirus 2019 (“COVID-19”) cases. During the FMCO, the Group’s Penang factory has obtained approval from the Ministry of International Trade and Industry (“MITI”) to continue its operations at 60% capacity of workforce.

On 7 July 2021, Penang was allowed to transit into phase two of the National Recovery Plan, whereby the Group’s workforce capacity was increased to 80%.

The Group’s operations in Rayong, Thailand was not affected as manufacturing factories in Thailand are allowed to operate during the State of Emergency of Thailand while complying with the control measures issued by the Ministry of Industry of Thailand.

Save for the restriction in the workforce capacity at the Group’s Penang factory, there were no material impact on the Group’s operations and financial performance as at the date of this interim financial report as the Group continued to operate during these periods. The Group will continue to monitor and assess the impact of COVID-19 on its operations and financial performance.

[The rest of this page has been intentionally left blank]

VOLCANO BERHAD

(Incorporated in Malaysia)

Registration No: 201801004790 (1266804-D)

PART B: EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1. Review of Performance - Comparison with Corresponding Preceding Quarter and Cumulative Period

	Individual Quarter				Cumulative Period			
			Corresponding				Corresponding	
	Current Quarter	Preceding Quarter			Current Year-To-Date	Preceding Year-To-Date		
	30.6.2021 (Unaudited) RM'000	30.6.2020 (Unaudited) RM'000	Variance RM'000	%	30.6.2021 (Unaudited) RM'000	30.6.2020 (Unaudited) RM'000	Variance RM'000	%
Revenue	21,046	N/A	N/A	N/A	38,707	N/A	N/A	N/A
Profit before tax	2,723	N/A	N/A	N/A	4,719	N/A	N/A	N/A
Profit for the period	1,833	N/A	N/A	N/A	3,247	N/A	N/A	N/A
Profit attributable to the owners of the Company	1,833	N/A	N/A	N/A	3,247	N/A	N/A	N/A

For the current quarter under review, the Group recorded revenue of RM21.05 million and profit after tax of RM1.83 million. The nameplates segment and the plastic injection moulded parts segment contributed RM14.57 million (or 69.22%) and RM6.48 million (or 30.78%) respectively. For the current financial year-to-date, the Group recorded total revenue of RM38.71 million and profit for the period of RM3.25 million.

There are no comparative figures for the corresponding preceding quarter's results as this is the second interim financial report being announced by the Company in compliance with the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad.

B2. Performance Review - Comparison with Immediate Preceding Quarter

	Current Quarter	Immediate Preceding Quarter	Variance	
	30.6.2021	31.3.2021		
	(Unaudited)	(Unaudited)	RM'000	%
	RM'000	RM'000	RM'000	%
Revenue	21,046	17,661	3,385	19.17
Profit before tax	2,723	1,997	726	36.35
Profit for the period	1,833	1,414	419	29.63
Profit attributable to the owners of the Company	1,833	1,414	419	29.63

The Group's revenue for the current quarter increased by RM3.39 million or 19.17% from RM17.66 million in the previous quarter to RM21.05 million in the current quarter. This was mainly due to higher sales to the Group's existing major customers from the nameplates segment and plastic injection moulded parts segment.

The Group's profit after tax for the current quarter increased by RM0.42 million or 29.63% from RM1.41 million in the previous quarter to RM1.83 million in the current quarter which is in line with the increase in revenue and lower Listing expenses incurred in the current quarter.

VOLCANO BERHAD

(Incorporated in Malaysia)

Registration No: 201801004790 (1266804-D)

PART B: EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B3. Commentary on Prospects

The ongoing global chips shortage that affects the electrical and electronics industry may slow down the demand for the Group's products in the second half of the financial year ending 31 December 2021. The Group expects the financial results for the second half of the financial year ending 31 December 2021 to be challenging.

B4. Profit Forecast

Not applicable

B5. Tax Expense

	Current Quarter 30.6.2021 RM'000	Year -To-Date 30.6.2021 RM'000
Income tax	408	990
Deferred tax	482	482
Total tax expense	890	1,472

B6. Corporate Proposals

There were no corporate proposals announced but not completed as at the date of this interim financial report.

B7. Utilisation of Proceeds from Public Issue

As at the date of this interim financial report, the status of utilisation of proceeds from the Public Issue amounting to RM8.75 million is as follows:

Purpose	Proposed Utilisation RM'000	Actual utilisation RM'000	Balance to be utilised RM'000	Estimated Timeframe for Utilisation (from date of listing)
Purchase of machineries and equipment	5,550	(1,752)	3,798	Within 24 months
Listing expenses	3,200	(3,200)	-	Immediate
Total	8,750	(4,952)	3,798	

The utilisation of the proceeds as disclosed above should be read in conjunction with the Prospectus of the Company dated 16 March 2021.

VOLCANO BERHAD

(Incorporated in Malaysia)

Registration No: 201801004790 (1266804-D)

PART B: EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B8. Trade and Other Receivables

The Group grants credit on various terms. Trade receivables disclosed below include amounts that are past due at the end of the reporting period but have not been recognised as receivables subject to impairment as there has not been a significant change in credit quality and are still considered recoverable by the management.

	As at 30.6.2021 (Unaudited) RM'000	As at 31.12.2020 (Audited) RM'000
Trade receivables	18,358	12,862
Less : Allowance for impairment	-	-
	18,358	12,862
Other receivables	1,648	1,160
Total	20,006	14,022
<u>Ageing analysis of trade receivables</u>		
Neither past due nor impaired	16,291	11,527
1 – 30 days	1,419	1,127
31 – 60 days	563	134
61 – 90 days	40	24
91 – 120 days	37	15
More than 120 days	8	35
	18,358	12,862
Less : Allowance for impairment	-	-
Total	18,358	12,862

B9. Borrowings

There were no borrowings as at the end of the reporting quarter under review.

B10. Changes in Material Litigation

As at the date of this interim financial report, there is no litigation or arbitration against the Group, which has a material effect on the financial position of the Group, and the Board is not aware of any material proceedings pending or of any fact likely to give rise to any proceedings.

B11. Dividend

No dividend has been declared or recommended for payment during the current quarter under review.

[The rest of this page has been intentionally left blank]

VOLCANO BERHAD

(Incorporated in Malaysia)

Registration No: 201801004790 (1266804-D)

PART B: EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B12. Earnings Per Share (“EPS”)

	Individual Quarter		Cumulative Period	
	Current Quarter 30.6.2021	Corresponding Preceding Quarter 30.6.2020	Current Year-To-Date 30.6.2021	Corresponding Year-To-Date 30.6.2020
Profit attributable to Owners of the Company (RM'000)	1,833	N/A	3,247	N/A
Weighted average number of ordinary shares in issue ('000)	152,431	N/A	152,431	N/A
Basic EPS (sen) ⁽¹⁾	1.20	N/A	2.13	N/A
Diluted EPS (sen) ⁽²⁾	1.20	N/A	2.13	N/A

Notes :

* *No comparative figures for the corresponding preceding quarter are available as this is the Company's second interim financial report on its consolidated results for the second quarter ended 30 June 2021 being announced by the Company in compliance with the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad.*

(1) *Basic EPS is calculated by dividing profit attributable to owners of the Company by the weighted average number of ordinary shares in issue as at 30 June 2021.*

(2) *Diluted EPS is equivalent to the basic EPS as the Company did not have dilutive potential ordinary shares during the current quarter under review.*

N/A Not applicable

[The rest of this page has been intentionally left blank]

VOLCANO BERHAD

(Incorporated in Malaysia)

Registration No: 201801004790 (1266804-D)

PART B: EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B13. Notes to the Profit Before Tax

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

	Individual Quarter		Cumulative Period	
	Current Quarter 30.6.2021 RM'000	Corresponding Preceding Quarter 30.6.2020 RM'000	Current Year-To-Date 30.6.2021 RM'000	Corresponding Year-To-Date 30.6.2020 RM'000
Interest expenses	-	N/A	1	N/A
Interest income	(14)	N/A	(26)	N/A
Dividend income	(5)	N/A	(7)	N/A
Depreciation and amortisation	704	N/A	1,368	N/A
Gain on disposal of property, plant and equipment	(12)	N/A	(12)	N/A
(Gain)/Loss on foreign exchange:				
- realised	(169)	N/A	(92)	N/A
- unrealised	1	N/A	(336)	N/A

Notes :

* No comparative figures for the preceding quarter are available as this is the Company's second interim financial report on its consolidated results for the second quarter ended 30 June 2021 being announced by the Company in compliance with the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad.

N/A Not applicable

By Order of the Board
25 August 2021