



CEKD BERHAD

[Registration No. 201801023077 (1285096-M)]
(Incorporated in Malaysia)

Interim Financial Report
For the Third Quarter Ended
31 May 2021

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME ⁽¹⁾

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		Unaudited Current Year Quarter 31.05.2021 RM'000	Unaudited Preceding Year Corresponding Quarter ⁽²⁾ 31.05.2020 RM'000	Unaudited Current Year-to- date 31.05.2021 RM'000	Unaudited Preceding Year Year- to-date ⁽²⁾ 31.05.2020 RM'000
Revenue		7,507	N/A	22,458	N/A
Cost of sales		(3,635)	N/A	(10,945)	N/A
Gross profit		3,872	N/A	11,513	N/A
Other income		285	N/A	372	N/A
Administrative expenses		(1,774)	N/A	(4,112)	N/A
Selling and distribution expenses		(99)	N/A	(346)	N/A
Other operating expenses		(100)	N/A	(120)	N/A
Net impairment gain on financial assets		-	N/A	-	N/A
Profit from operations		2,184	N/A	7,307	N/A
Finance costs		(113)	N/A	(343)	N/A
Profit before tax	B12	2,071	N/A	6,964	N/A
Tax expense	B5	(514)	N/A	(1,703)	N/A
Net Profit/Total comprehensive income for the financial period		1,557	N/A	5,261	N/A
Net Profit/Total comprehensive income for the financial period attributable to :					
Owner of the Company		1,557	N/A	5,261	N/A
		1,557	N/A	5,261	N/A
Earnings Per Share attributable to Owners of the Company					
Basic EPS (sen) ⁽³⁾	B11	1.08	N/A	3.65	N/A
Diluted EPS (sen) ⁽⁴⁾	B11	0.80	N/A	2.70	N/A



Registration No: 201801023077 (1285096-M)

Unaudited Interim Financial Report for The Third (3rd) Quarter Ended 31 May 2021

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME ⁽¹⁾ (CONTINUED)

Notes:

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income is disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus dated 6 September 2021 and the accompanying explanatory notes attached to this interim financial report.
- (2) This is the first interim financial report on the Company's unaudited condensed consolidated financial results for the third (3rd) quarter ended 31 May 2021 announced in compliance with the Listing requirements and as such, there are no comparative figures for the preceding year's corresponding quarter.
- (3) Basic earnings per share ("**EPS**") is calculated based on the Company's share capital on 143,983,000 ordinary shares after issuance of shares to the acquisition of Sharp Die Cutting Mould Sdn Bhd ("**Sharp DCM**") and Hotstar (M) Sdn Bhd ("**Hotstar**").
- (4) Diluted earnings per share is calculated based on the Company's share capital of 194,573,000 ordinary shares that shall be listed on the ACE Market of Bursa Securities on 29 September 2021.

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Unaudited Interim Financial Report for The Third (3rd) Quarter Ended 31 May 2021

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION ⁽¹⁾

	Note	Unaudited As at 31.05.2021 RM'000	Audited As at 31.08.2020 RM'000
ASSETS			
Non-Current Assets			
Property, plant and equipment		26,338	27,223
Goodwill on consolidation		454	454
Other investments		6,283	2,860
		33,075	30,537
Current Assets			
Inventories		4,533	4,796
Trade receivables		6,172	6,486
Other receivables, deposits and prepayment		2,032	719
Fixed deposits with licensed bank		3,489	3,417
Cash and bank balances		6,035	8,344
		22,261	23,762
Total Assets		55,336	54,299
Equity			
Invested equity		2,350	2,350
Retained earnings		37,086	35,155
Total equity		39,436	37,505
Non-Current Liabilities			
Loans and borrowings	B8	11,572	12,262
Deferred tax liabilities		1,026	902
		12,598	13,164
Current Liabilities			
Trade payables		405	205
Other payables and accruals		1,459	2,048
Amount owing to a Director		-	33
Loans and borrowings	B8	1,193	1,084
Tax payable		245	260
		3,302	3,630
Total Liabilities		15,900	16,794
Total Equity and Liabilities		55,336	54,299
Net Assets Per Share (RM) ⁽²⁾		0.27	0.26



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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION ⁽¹⁾
(CONTINUED)**

Notes:

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statements of Financial Position is disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus dated 6 September 2021 and the accompanying explanatory notes attached to this interim financial report.
- (2) Net assets per ordinary share is calculated based on the Company's restated number of ordinary shares of 143,983,000 ordinary shares to reflect the increased number of shares arising from the issuance of 143,982,773 new ordinary shares pursuant to the acquisition of the entire interest of Sharp DCM and Hotstar in conjunction with the Initial Public Offering ("**IPO**"), which was completed on 21 June 2021.

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY ^{(1) (2)}

	Attributable to Owners of the Company			Total Equity RM'000
	Non-distributable Share Capital RM'000	Invested equity RM'000	Distributable Retained earnings RM'000	
Balance as at 31 August 2020 (Audited)	(3)-	2,350	35,155	37,505
Issuance of shares	(3)-	(3)-	-	(3)-
Total comprehensive income for the financial period (Unaudited)	-	-	5,261	5,261
Dividend paid	-	-	(3,330)	(3,330)
Balance as at 31 May 2020 (Unaudited)	(3)-	2,350	37,086	39,436

Notes:

- (1) The basis of preparation of the Unaudited Condensed Statement of Changes in Equity is disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus dated 6 September 2021 and the accompanying explanatory notes attached to this interim financial report.
- (2) This is the first interim financial report on the Company's unaudited condensed consolidated financial results for the third (3rd) quarter ended 31 May 2021 announced in compliance with the Listing requirements and as such, there are no comparative figures for the preceding year's corresponding quarter.
- (3) Represents less than RM1,000.

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Unaudited Interim Financial Report for The Third (3rd) Quarter Ended 31 May 2021

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS ⁽¹⁾⁽²⁾

	Unaudited Current Year-to-date 31.05.2021 RM'000	Unaudited Preceding Year Year-to-date 31.05.2020 RM'000
Cashflows from operating activities		
Profit before tax	6,964	N/A
Adjustments for:		
Change in fair value of other investment	105	N/A
Depreciation of property, plant and equipment	1,691	N/A
Interest expenses		
- Finance lease	47	N/A
- Term loan	258	N/A
Interest income		
- Bank interest received	(1)	N/A
- Fixed deposit	(72)	N/A
Investment income	(210)	N/A
Inventories written down due to slow-moving	33	N/A
Gain on disposal of property, plant and equipment	(19)	N/A
Net impact on impairment gain of trade receivables		
- Specific allowance	(3)-	N/A
Unrealised loss on foreign exchange	74	N/A
Gain on remeasurement of right-to-use assets	(2)	N/A
Operating profit before working capital changes	8,868	
Decrease in inventories	230	N/A
Increase in trade and other receivables	(998)	N/A
Decrease in trade and other payables	(266)	N/A
Cash generated from operations	7,834	
Income tax paid	(1,719)	N/A
Income tax refund	(3)-	N/A
Interest received	1	N/A
Net cash generated from operating activities	6,116	N/A
Cashflows from investing activities		
Acquisition of other investments	(6,119)	N/A
Net proceeds from disposal of property, plant and equipment	19	N/A
Purchase of property, plant and equipment	(525)	N/A
Redemption of other investments	2,801	N/A
Net cash used in investing activities	(3,824)	N/A



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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS ⁽¹⁾⁽²⁾
(CONTINUED)**

	Unaudited Current Year-to-date 31.05.2021 RM'000	Unaudited Preceding Year Year-to-date 31.05.2020 RM'000
Cashflows from financing activities		
Decrease in amount owing to a Director	(33)	N/A
Dividend paid	(3,330)	N/A
Placement of fixed deposits with licensed bank	(72)	N/A
Repayment of term loans	(511)	N/A
Repayment of lease liabilities, net	(348)	N/A
Proceeds from issuance of shares	⁽³⁾ -	N/A
Interest paid on lease liabilities	(47)	N/A
Interest paid on term loans	(258)	N/A
Interest received on fixed deposits	72	N/A
Net cash used in financing activities	(4,527)	N/A
Net decrease in cash and cash equivalents	(2,235)	N/A
Effect of exchange rate fluctuations	(74)	N/A
Cash and cash equivalents at beginning of financial period	8,344	N/A
Cash and cash equivalents at end of financial period	6,035	N/A

Notes:

- (1) The basis of preparation of the Unaudited Condensed Statement of Cash Flows in Equity is disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus dated 6 September 2021 and the accompanying explanatory notes attached to this interim financial report.
- (2) This is the first interim financial report on the Company's unaudited condensed consolidated financial results for the third (3rd) quarter ended 31 May 2021 announced in compliance with the Listing requirements and as such, there are no comparative figures for the preceding year's corresponding quarter.
- (3) Represents less than RM1,000.



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Unaudited Interim Financial Report for The Third (3rd) Quarter Ended 31 May 2021

PART A – EXPLANATORY NOTES ON COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS”) 134, INTERIM FINANCIAL REPORTING

A1. Basis of Preparation

The interim financial report of CEKD Berhad (“**CEKD**” or “**Company**”) and its subsidiaries (“**Group**”) are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standards (“**MFRS**”) No. 134: *Interim Financial Reporting issued by the Malaysian Accounting Standards Board (“MASB”)* and Rule 9.22 and Appendix 9B of the Listing requirements of Bursa Malaysia Securities Berhad.

This is the first interim financial report on the Company’s unaudited condensed consolidated financial results for the third (3rd) quarter ended 31 May 2021 announced in compliances with Listing requirements and as such, there are no comparative figures for the preceding year’s corresponding period.

The interim financial report should be read in conjunction with the Accountants’ Report as disclosed in the Prospectus dated 6 September 2021 and the accompanying notes attached to this interim financial report.

A2. Significant Accounting Policies

The significant accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in preparation of the Accountants’ Report as disclosed in the Prospectus dated 6 September 2021.

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 August 2020.

A4. Seasonal or Cyclical Factors

The Group’s performance has not been materially affected by any seasonal or cyclical factors during the current financial quarter under review.

A5. Items or Incidence of an Unusual Nature

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

A6. Material Changes in Accounting Estimates

There were no material changes in accounting estimates during the current financial quarter under review.

PART A – EXPLANATORY NOTES ON COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS”) 134, INTERIM FINANCIAL REPORTING (CONTINUED)
A7. Debt and equity securities

On 21 June 2021, the Company had issued a total of 143,982,773 new ordinary shares pursuant to the acquisition of the entire interest of Sharp DCM and Hotstar in conjunction with the IPO.

Save as disclosed above, there were no issuance, cancellation, repurchase, resale and repayment of debt and equity securities for the current financial quarter under review.

A8. Dividends Paid

Dividend amounting to RM3,330,000 in respect of the financial year 31 August 2020 was paid on 27 October 2020 and 23 November 2020.

A9. Segmental Information

The Group’s operating segments and geographical segment is as follows:

	INDIVIDUAL QUARTER		CUMMULATIVE QUARTER	
	Unaudited Current Year Quarter 31.05.2021 RM’000	Unaudited Preceding Year Corresponding Quarter ⁽¹⁾ 31.05.2020 RM’000	Unaudited Current Year-to- date 31.05.2021 RM’000	Unaudited Preceding Year Year-to- date ⁽¹⁾ 31.05.2020 RM’000
Operating Segment				
Revenue				
- Manufacturing	6,339	N/A	19,065	N/A
- Trading	1,572	N/A	4,374	N/A
- Inter-segment revenue	(404)	N/A	(981)	N/A
	7,507	N/A	22,458	N/A
Segment profit				
Other income	285	N/A	372	N/A
Unallocated expenses	(1,973)	N/A	(4,578)	N/A
Finance cost	(113)	N/A	(343)	N/A
Income tax	(514)	N/A	(1,703)	N/A
Profit after tax	1,557	N/A	5,261	N/A
Geographical Segment				
Revenue from Malaysia	6,117	N/A	18,936	N/A
Revenue from outside Malaysia	1,390	N/A	3,522	N/A
	7,507	N/A	22,458	N/A



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PART A – EXPLANATORY NOTES ON COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS”) 134, INTERIM FINANCIAL REPORTING (CONTINUED)

A9. Segmental Information (Continued)

Note:

- (1) This is the first interim financial report on the Company's unaudited condensed consolidated financial results for the third (3rd) quarter ended 31 May 2021 announced in compliance with the Listing requirements and as such, there are no comparative figures for the preceding year's corresponding quarter.

A10. Valuation of Property, Plant and Equipment and Investment Properties

There was no valuation of property, plant and equipment and investment properties during current financial quarter under review.

A11. Material Subsequent Events

In conjunction with the Company's listing on the ACE Market of Bursa Securities, on 6 September 2021, the Company issued its Prospectus for its IPO entailing the following:

Public issue of 50,590,000 new shares (“**Issue Shares**”) at an IPO price of RM0.48 per share in the following manner:

- a) 9,729,000 new shares available for application by the Malaysia Public;
- b) 9,729,000 new shares available for application by our eligible Directors, employees and persons who have contributed to the success of the Company;
- c) 6,811,000 new shares by way of private placement to selected investors; and
- d) 24,321,000 new shares by way of private placement to Bumiputera investors approved by Ministry of International Trade and Industry.

Upon completion of the IPO, the Company is expected to be admitted to the Official List of Bursa Securities and the Company's entire enlarged issue share capital of 194,573,000 shares shall be listed and quoted on the ACE Market of Bursa Securities on 29 September 2021.

Save as disclosed above, there were no other material events subsequent to the end of the current financial period under review that have not been reflected in this interim financial report.



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PART A – EXPLANATORY NOTES ON COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS”) 134, INTERIM FINANCIAL REPORTING (CONTINUED)

A12. Changes in The Composition of The Group

On 21 June 2021, the Company had completed the acquisition of the entire equity interest in Sharp DCM and Hotstar, respectively at a purchase consideration of RM34,267,900, which was fully satisfied by the issuance of 143,982,773 new shares at an issue price of RM0.238 per share.

Save as disclosed above, there were no other material changes in the composition of the Group for the current financial quarter under review.

A13. Contingent Liabilities

There were no contingent liabilities incurred or known to be incurred for the financial quarter under review.

A14. Capital Commitments

Save as disclosed below, there were no other capital commitments as at the date of this interim financial report

	Unaudited As at 31.05.2021 RM’000	Audited As at 31.08.2020 RM’000
Approved and contracted for: New factory located in Kepong	8,800	N/A

A15. Related Party Transactions

	INDIVIDUAL QUARTER		CUMMULATIVE QUARTER	
	Unaudited Current Year Quarter 31.05.2021 RM’000	Unaudited Preceding Year Corresponding Quarter⁽¹⁾ 31.05.2020 RM’000	Unaudited Current Year-to- date 31.05.2021 RM’000	Unaudited Preceding Year Year-to- date⁽¹⁾ 31.05.2020 RM’000
Rental expenses charged by a related party	16	N/A	22	N/A
Rental expenses charged by related party, CEKD Property	2	N/A	5	N/A
Cleaning fees charged by related party, Commercial Edge	31	N/A	41	N/A



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PART A – EXPLANATORY NOTES ON COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS”) 134, INTERIM FINANCIAL REPORTING (CONTINUED)

A15. Related Party Transactions (Continued)

Note:

- (1) This is the first interim financial report on the Company’s unaudited condensed consolidated financial results for the Third (3rd) quarter ended 31 May 2021 announced in compliance with the Listing requirements and as such, there are no comparative figures for the preceding year’s corresponding period.

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PART B - EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1 . Review of Performance

Comparison with corresponding results of last quarter

For the current financial quarter under review, the Group recorded revenue of RM7.51 million. Revenue from manufacturing activities contributed RM6.12 million while revenue from trading activities contributed RM1.39 million.

Approximately 81.5% of the Group's total revenue are derived locally while the remaining 18.5% are mainly derived from customers primarily located in Thailand, Vietnam and Philippines.

Overall, the Group recorded gross profit of RM3.87 million and profit before tax of RM2.07 million after expensing off professional fee of RM0.55 million in relation to our listing.

This is the first interim financial report on the Company's unaudited condensed consolidated financial results for the third (3rd) quarter ended 31 May 2021 announced in compliance with the Listing requirements and as such, there are no comparative figures for the preceding year corresponding quarter.

B2. Comparison with Immediate Preceding Quarter's Results

This is the first interim financial report on the Company's unaudited condensed consolidated financial results for the third (3rd) quarter ended 31 May 2021 announced in compliance with the Listing requirements and as such, there are no comparative figures for the immediate preceding quarter's results.

B3. Prospectus and Outlook for the Current Financial Year

As disclosed in the Prospectus of the Company dated 6 September 2021, the Group will implement the following future plans:

- a) Invest in two factories to consolidate Hotstar's operations to streamline productivity. CEKD's operations are currently conducted in three different factories;
- b) Invest in new machineries and upgrade computer software to enhance production capability, automate certain production processes and to cater for future business growth; and
- c) Increase export revenue by leveraging on existing customers who have business operations in Southeast Asia. The Company will participate in trade exhibitions and conduct product demonstration sessions for existing and prospective customers to enhance product awareness and raise CEKD's profile overseas.

PART B - EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)
B4. Variance of Actual Profit from Forecast Profit

The Group did not issue any profit forecast or profit guarantee in the current financial quarter under review.

B5. Income Tax Expense

	INDIVIDUAL QUARTER		CUMMULATIVE QUARTER	
	Unaudited Current Year Quarter 31.05.2021 RM'000	Unaudited Preceding Year Corresponding Quarter ⁽¹⁾ 31.05.2020 RM'000	Unaudited Current Year-to- date 31.05.2021 RM'000	Unaudited Preceding Year Year-to- date ⁽¹⁾ 31.05.2020 RM'000
In respect of current period:				
Income tax expense	514	N/A	1,703	N/A
Effective tax rate (%)	24.82	N/A	24.46	N/A
Statutory tax rate (%)	24.00	N/A	24.00	N/A

Note:

- ⁽¹⁾ This is the first interim financial report on the Company's unaudited condensed consolidated financial results for the third (3rd) quarter ended 31 May 2021 announced in compliance with the Listing requirements and as such, there are no comparative figures for the preceding year's corresponding period.

B6. Status of Corporate Proposals

Save for the IPO as disclosed in Note A12, there were no other corporate proposals announced but not implemented as at the date of this interim financial report.

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PART B - EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)

B7. Utilisation of Proceeds from IPO

The gross proceeds of approximately RM24.28 million from IPO is intended to be utilised in the following manner:

Details of Utilisation	Estimated Timeframe for the Utilisation Upon Listing	Proposed Utilisation RM'000	Actual Utilisation RM'000
Acquisition of factory for Hotstar	24 months	8,800	-
Capital expenditure comprising :			
• Purchase of new machineries	24 months	3,000	-
• Upgrade and development of computer softwares and server	24 months	1,300	-
Repayment of bank borrowings	6 months	4,000	-
Marketing activities	24 months	1,500	-
General working capital	24 months	2,683	-
Estimated listing expenses	Immediately	3,000	-
Total		24,283	-

The utilisation of proceeds disclosed above should be read in conjunction with the Prospectus dated 6 September 2021. As at the date of this interim financial report, the IPO is pending for completion and hence there is no utilisation of IPO proceeds.

B8. Loan and Borrowings

	Unaudited As at 31.05.2021 RM'000	Audited As at 31.08.2020 RM'000
Current		
Lease liabilities	535	443
Term loans	658	641
	1,193	1,084
Non-current		
Lease liabilities	785	947
Term loans	10,787	11,315
	11,572	12,262

The bank borrowings are secured and denominated in Ringgit Malaysia.

B9. Material Litigation

There were no material litigation involving the Group as at 31 May 2021.



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PART B - EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)

B10. Dividend

There was no dividend declared for the current financial quarter.

B11. Earnings Per Share

The basic and diluted earnings per share for the current financial quarter and financial year-to-date are computed as follows:

	INDIVIDUAL QUARTER		CUMMULATIVE QUARTER	
	Unaudited Current Year Quarter 31.05.2021 RM'000	Unaudited Preceding Year Corresponding Quarter ⁽¹⁾ 31.05.2020 RM'000	Unaudited Current Year-to- date 31.05.2021 RM'000	Unaudited Preceding Year Year-to- date ⁽¹⁾ 31.05.2020 RM'000
Profit attributable to the Owner of the Company	1,557	N/A	5,261	N/A
Number of ordinary shares	143,983	N/A	143,983	N/A
Basic EPS (sen) ⁽²⁾	1.08	N/A	3.65	N/A
Diluted EPS (sen) ⁽³⁾	0.80	N/A	2.70	N/A

Notes:

- (1) This is the first interim financial report on the Company's unaudited condensed consolidated financial results for the third (3rd) quarter ended 31 May 2021 announced in compliance with the Listing requirements and as such, there are no comparative figures for the preceding year's corresponding period.
- (2) Basic earnings per share is calculated based on the Company's share capital of 143,983,000 ordinary shares after issuance of shares of the acquisition of Sharp DCM and Hotstar.
- (3) Diluted earnings per share is calculated based on the Company's share capital of 194,573,000 ordinary shares that shall be listed on the ACE Market of Bursa Securities.

PART B - EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)
B12. Notes to the Condensed Consolidated Statement of Profit and Other Comprehensive Income

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

	INDIVIDUAL QUARTER		CUMMULATIVE QUARTER	
	Unaudited Current Year Quarter 31.05.2021 RM'000	Unaudited Preceding Year Corresponding Quarter ⁽¹⁾ 31.05.2020 RM'000	Unaudited Current Year-to- date 31.05.2021 RM'000	Unaudited Preceding Year Year-to- date ⁽¹⁾ 31.05.2020 RM'000
Change in fair value of other investment	105	N/A	105	N/A
Depreciation of property, plant and equipment	1,691	N/A	1,691	N/A
Interest expense	305	N/A	305	N/A
Inventories written down due to slow-moving	33	N/A	33	N/A
Net impact on impairment gain of trade receivables	(2)	N/A	(2)	N/A
Unrealised loss on foreign exchange	74	N/A	74	N/A
Gain on disposal of property, plant and equipment	(19)	N/A	(19)	N/A
Gain on remeasurement of right-of-use assets	(2)	N/A	(2)	N/A
Interest income	(73)	N/A	(73)	N/A
Investment income	(210)	N/A	(210)	N/A

Notes:

- (1) This is the first interim financial report on the Company's unaudited condensed consolidated financial results for the third (3rd) quarter ended 31 May 2021 announced in compliance with the Listing requirements and as such, there are no comparative figures for the preceding year's corresponding period.
- (2) Represents less than RM1,000.



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PART B - EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)

B13. Authorisation for Issue

The interim financial report was authorised for issue by the Board of Directors of the Company in accordance with a resolution passed by the Board of Directors on 3 September 2021.

**BY ORDER OF THE BOARD
CEKD BERHAD
3 SEPTEMBER 2021**