



## **CEKD BERHAD**

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

Interim Financial Report  
For the Fourth Quarter Ended  
31 August 2021



Registration No: 201801023077 (1285096-M)

Unaudited Interim Financial Report for The Fourth (4<sup>th</sup>) Quarter Ended 31 August 2021

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME <sup>(1)</sup>**

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		Unaudited Current Year Quarter 31.08.2021 RM'000	Unaudited Preceding Year Corresponding Quarter 31.08.2020 RM'000	Unaudited Current Year-to- date 31.08.2021 RM'000	Audited Preceding Year Corresponding Year-to-date 31.08.2020 RM'000
Revenue		5,769	6,888	28,227	26,355
Cost of sales		(2,918)	(3,416)	(13,842)	(13,066)
Gross profit		2,851	3,472	14,385	13,289
Other income		214	130	578	369
Administrative expenses		(1,389)	(1,146)	(5,525)	(4,583)
Selling and distribution expenses		(91)	(106)	(438)	(531)
Other operating expenses		(5)	(8)	(8)	(25)
Net impairment (loss)/gain on financial assets		(3)	3	(3)	3
Profit from operations		1,577	2,345	8,989	8,522
Finance costs		(105)	(281)	(448)	(572)
<b>Profit before tax</b>	B12	<b>1,472</b>	<b>2,064</b>	<b>8,541</b>	<b>7,950</b>
Tax expense	B5	(382)	(498)	(2,245)	(1,912)
<b>Net Profit/Total comprehensive income for the financial period</b>		<b>1,090</b>	<b>1,566</b>	<b>6,296</b>	<b>6,038</b>
<b>Net Profit/Total comprehensive income for the financial period attributable to :</b>					
Owner of the Company		1,090	1,566	6,296	6,038
		<b>1,090</b>	<b>1,566</b>	<b>6,296</b>	<b>6,038</b>
<b>Earnings Per Share attributable to Owners of the Company</b>					
Basic EPS (sen) <sup>(2)</sup>	B11	0.76	1.09	4.37	4.19
Diluted EPS (sen) <sup>(3)</sup>	B11	0.56	0.80	3.24	3.10



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Unaudited Interim Financial Report for The Fourth (4<sup>th</sup>) Quarter Ended 31 August 2021

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME <sup>(1)</sup> (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 the accompanying explanatory notes attached to this interim financial report.
- (2) 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**").
- (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 on 29 September 2021.

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Unaudited Interim Financial Report for The Fourth (4<sup>th</sup>) Quarter Ended 31 August 2021

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION <sup>(1)</sup>**

	Note	Unaudited As at 31.08.2021 RM'000	Audited As at 31.08.2020 RM'000
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Property, plant and equipment		25,942	27,223
Goodwill on consolidation		454	454
Other investments		6,281	2,860
		32,677	30,537
<b>Current Assets</b>			
Inventories		4,800	4,796
Trade receivables		5,534	6,486
Other receivables, deposits and prepayment		3,049	719
Tax recoverable		4	-
Fixed deposits with licensed bank		3,504	3,417
Cash and bank balances		6,517	8,344
		23,408	23,762
<b>Total Assets</b>		<b>56,085</b>	<b>54,299</b>
<b>Equity</b>			
Invested equity		34,268	2,350
Merger reserve		(31,918)	-
Retained earnings		38,121	35,155
Total equity		40,471	37,505
<b>Non-Current Liabilities</b>			
Loans and borrowings	B8	11,466	12,262
Deferred tax liabilities		1,064	902
		12,530	13,164
<b>Current Liabilities</b>			
Trade payables		329	205
Other payables and accruals		1,531	2,048
Amount owing to a Director		-	33
Loans and borrowings	B8	1,133	1,084
Tax payable		91	260
		3,084	3,630
<b>Total Liabilities</b>		<b>15,614</b>	<b>16,794</b>
<b>Total Equity and Liabilities</b>		<b>56,085</b>	<b>54,299</b>
<b>Net Assets Per Share (RM) <sup>(2)</sup></b>		0.28	0.26



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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION <sup>(1)</sup>  
(CONTINUED)**

**Notes:**

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statements of Financial Position is disclosed in Note A1 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 <sup>(1)</sup>**

	Attributable to Owners of the Company				Total Equity RM'000
	Share Capital RM'000	Non-distributable Merger Reserves RM'000	Invested equity RM'000	Distributable Retained earnings RM'000	
<b>Balance as at 31 August 2020 (Audited)</b>	(2)_	-	2,350	35,155	37,505
Issuance of shares	(2)_	-	(2)_	-	(2)_
Acquisition of subsidiaries	-	(31,918)	31,918	-	-
Total comprehensive income for the financial period (Unaudited)	-	-	-	6,296	6,296
Dividend paid	-	-	-	(3,330)	(3,330)
<b>Balance as at 31 August 2021 (Unaudited)</b>	(2)_	<b>(31,918)</b>	<b>34,268</b>	<b>38,121</b>	<b>40,471</b>

**Notes:**

- (1) The basis of preparation of the Unaudited Condensed Statement of Changes in Equity is disclosed in Note A1 and the accompanying explanatory notes attached to this interim financial report.
- (2) Represents less than RM1,000.

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS <sup>(1)</sup>**

	<b>Unaudited Current Year-to-date 31.08.2021 RM'000</b>	<b>Audited Preceding Year Corresponding Year-to-date 31.08.2020 RM'000</b>
<b>Cashflows from operating activities</b>		
Profit before tax	8,541	7,950
Adjustments for:		
Bad debts written off	7	21
Change in fair value of other investment	158	-
Depreciation of property, plant and equipment	2,268	2,226
Deposit written off	-	2
Interest expenses		
- Bank overdraft	-	12
- Finance lease	64	79
- Term loan	353	481
Interest income		
- Bank interest received	(1)	(10)
- Fixed deposit	(88)	(88)
Investment income	(272)	(93)
Inventories written down due to slow-moving	89	61
Gain on disposal of property, plant and equipment	(19)	-
Net impact on impairment loss/(gain) of trade receivables		
- Lifetime ECL allowance	3	(3)
- Specific allowance	(2)	-
Property, plant and equipment written off	-	1
Rental rebate	-	(31)
Unrealised loss on foreign exchange	80	66
Gain on remeasurement of right-to-use assets	(63)	-
<b>Operating profit before working capital changes</b>	<b>11,120</b>	<b>10,674</b>
Increase in inventories	(92)	(510)
(Increase)/decrease in trade and other receivables	(1,387)	1,263
(Decrease)/increase in trade and other payables	(231)	180
<b>Cash generated from operations</b>	<b>9,410</b>	<b>11,607</b>
Income tax paid	(2,419)	(1,430)
Income tax refund	(2)	503
Interest paid	-	(12)
Interest received	1	10
<b>Net cash generated from operating activities</b>	<b>6,992</b>	<b>10,678</b>
<b>Cashflows from investing activities</b>		
Acquisition of other investments	(6,108)	(820)
Net proceeds from disposal of property, plant and equipment	19	-
Purchase of property, plant and equipment	(875)	(649)
Redemption of other investments	2,801	1,000
<b>Net cash used in investing activities</b>	<b>(4,163)</b>	<b>(469)</b>



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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS <sup>(1)</sup>  
(CONTINUED)**

	<b>Unaudited Current Year-to-date 31.08.2021 RM'000</b>	<b>Audited Preceding Year Corresponding Year-to-date 31.08.2020 RM'000</b>
<b>Cashflows from financing activities</b>		
(Decrease)/increase in amount owing to a Director	(33)	12
(Decrease)/increase in amount owing by/(to) related parties	-	6
Dividend paid	(3,330)	(3,470)
Placement of fixed deposits with licensed bank	(88)	(88)
Repayment of term loans	(673)	(365)
Drawdown of term loans	-	6,000
Repayment of lease liabilities, net	(123)	(405)
Proceeds from issuance of shares	(2)	-
Interest paid on lease liabilities	(64)	(79)
Interest paid on term loans	(353)	(481)
Interest received on fixed deposits	88	88
<b>Net cash (used in)/generated from financing activities</b>	<b>(4,576)</b>	<b>1,218</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(1,747)</b>	<b>11,427</b>
<b>Effect of exchange rate fluctuations</b>	<b>(80)</b>	<b>(42)</b>
<b>Cash and cash equivalents at beginning of financial year</b>	<b>8,344</b>	<b>(3,041)</b>
<b>Cash and cash equivalents at end of financial year</b>	<b>6,517</b>	<b>8,344</b>

**Notes:**

- (1) The basis of preparation of the Unaudited Condensed Statement of Cash Flows in Equity is disclosed in Note A1 and the accompanying explanatory notes attached to this interim financial report.
- (2) Represents less than RM1,000.





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## **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.

The interim financial report should be read in conjunction with the accompanying explanatory notes attached to this interim financial report.

### **A2. Significant Accounting Policies**

The significant accounting policies and presentation adopted for this interim financial statement are consistent with those adopted as disclosed in Group’s annual audited financial statements for the financial year ended 31 August 2020, except for the adoption of the following new amendments to MFRS and new IC Interpretations:

- Amendments to MFRS 3, ‘Business Combinations’ and MFRS 11, ‘Joint Arrangements’ - Previously Held Interest in a Joint Operation
- Amendments to MFRS 4, ‘Insurance Contracts’ – Extension of the Temporary Exemption from Applying MFRS 9
- Amendments to MFRS 9, ‘Financial Instruments’ - Prepayment Features with Negative Compensation
- Amendments to MFRS 101, ‘Presentation of Financial Statements’ and MFRS 108, ‘Accounting Policies, Changes in Accounting

### **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.



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**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 was declared by Sharp DCM and Hotstar 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:

	<b>INDIVIDUAL QUARTER</b>		<b>CUMMULATIVE QUARTER</b>	
	<b>Unaudited Current Year Quarter 31.08.2021 RM’000</b>	<b>Unaudited Preceding Year Corresponding Quarter 31.08.2020 RM’000</b>	<b>Unaudited Current Year-to-date 31.08.2021 RM’000</b>	<b>Audited Preceding Year Corresponding Year-to-date 31.08.2020 RM’000</b>
<b>Operating Segment</b>				
<b>Revenue</b>				
- Manufacturing	4,819	5,986	23,884	23,106
- Trading	1,141	1,271	5,515	4,825
- Inter-segment revenue	(191)	(369)	(1,172)	(1,576)
	<b>5,769</b>	<b>6,888</b>	<b>28,227</b>	<b>26,355</b>
<b>Segment profit</b>				
Other income	214	130	578	369
Unallocated expenses	(1,488)	(1,257)	(5,974)	(5,136)
Finance cost	(105)	(281)	(448)	(572)
Income tax	(382)	(498)	(2,245)	(1,912)
<b>Profit after tax</b>	<b>1,090</b>	<b>1,566</b>	<b>6,296</b>	<b>6,038</b>
<b>Geographical Segment</b>				
Revenue from Malaysia	4,816	6,011	23,752	22,560
Revenue from outside Malaysia	953	877	4,475	3,795
	<b>5,769</b>	<b>6,888</b>	<b>28,227</b>	<b>26,355</b>



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

### **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

	<b>Unaudited As at 31.08.2021 RM'000</b>	<b>Audited As at 31.08.2020 RM'000</b>
Approved and contracted for: New factory located in Kepong	8,800	N/A

**A15. Related Party Transactions**

	<b>INDIVIDUAL QUARTER</b>		<b>CUMMULATIVE QUARTER</b>	
	<b>Unaudited Current Year Quarter 31.08.2021 RM'000</b>	<b>Unaudited Preceding Year Corresponding Quarter 31.08.2020 RM'000</b>	<b>Unaudited Current Year-to- date 31.08.2021 RM'000</b>	<b>Audited Preceding Year Corresponding Year-to-date 31.08.2020 RM'000</b>
Rental expenses charged by a related party	4	5	19	22
Rental expenses charged by related party, CEKD Property	-	1	2	4
Cleaning fees charged by related party, Commercial Edge	10	10	41	41

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

**B1 . Review of Performance**

	INDIVIDUAL QUARTER			CUMMULATIVE QUARTER		
	31.08.2021	31.08.2020	Changes	31.08.2021	31.08.2020	Changes
	RM'000	RM'000	%	RM'000	RM'000	%
Revenue	5,769	6,888	(16.2)	28,227	26,355	7.1
Profit before tax	1,472	2,064	(28.7)	8,541	7,950	7.4

The Group reported a profit before tax of RM1.47 million on the revenue of RM5.77 million for the current quarter compared to a profit before tax of RM2.06 million on the revenue of RM6.89 million for the previous year corresponding quarter. The decrease in revenue in current quarter were mainly due to lower orders received from customers, where only selected industries are allowed to operate during full nationwide lockdown ("FMCO"). The current quarter recorded a lower profit before tax mainly due to lower revenue and higher administration expenses. The higher administration expenses mainly due to expensing off professional fee of RM0.11 million in current quarter (31.08.2021 RM0.61 million) in relation to our listing.

For the year under review, the Group's revenue increased by 7.1% to RM28.23 million as compared to RM26.36 million for the previous financial year. This is mainly due to more new and complex die-cutting moulds orders received from our customers. The profit before tax increased from RM7.95 million in the previous year to profit before tax of RM8.54 million due to increase in revenue.

**B2. Comparison with Immediate Preceding Quarter's Results**

	3 MONTHS ENDED		CHANGES	
	31.08.2021	31.05.2021	RM'000	%
	RM'000	RM'000		
Revenue	5,769	7,507	(1,738)	(23.2)
Profit before tax	1,472	2,071	(599)	(28.9)

The Group's revenue for the current quarter recorded a decrease of RM1.74 million to RM5.77 million mainly due to decrease in revenue from manufacturing activities by RM1.51 million and trading activities by RM0.23 million respectively.

The revenue from manufacturing activities decreased due to lower orders received from local customers, where only selected industries are allowed to operate during FMCO.

The Group recorded a profit before tax of RM1.47 million as compared to profit before tax of RM2.071 million achieved in the immediate preceding quarter mainly due to the lower revenue achieved.



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

**B3. Prospectus and Outlook**

The Group has put in place the following plans:

- a) Further enhance our production capability and efficiency by investing in factories, new machinery and a software upgrade that can cater for future business growth;
- b) To operate at full capacity now that restrictions on capacity has been lifted for all economic sectors, including the manufacturing sector, following the rollout of the COVID-19 vaccination programme and the downward trend in infections. The Group will also take the opportunity to visit customers to strengthen relationships and to get updates from them on their needs and market trends; and
- c) Continuously raise our profile both in the domestic and overseas markets through participating in trade exhibitions and conduct product demonstration sessions for both existing and prospective customers for business development and marketing purposes.

**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 31.08.2021 RM'000	Unaudited Preceding Year Corresponding Quarter 31.08.2020 RM'000	Unaudited Current Year-to- date 31.08.2021 RM'000	Audited Preceding Year Corresponding Year-to-date 31.08.2020 RM'000
In respect of current period: Income tax expense	382	498	2,245	1,912
Effective tax rate (%)	25.93	24.14	26.29	24.05
Statutory tax rate (%)	24.00	24.00	24.00	24.00

**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.

**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:

<b>Details of Utilisation</b>	<b>Estimated Timeframe for the Utilisation Upon Listing</b>	<b>Proposed Utilisation RM'000</b>	<b>Actual Utilisation RM'000</b>
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	-
<b>Total</b>		<b>24,283</b>	<b>-</b>

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**

	<b>Unaudited As at 31.08.2021 RM'000</b>	<b>Audited As at 31.08.2020 RM'000</b>
<b>Current</b>		
Lease liabilities	470	443
Term loans	663	641
	<b>1,133</b>	<b>1,084</b>
<b>Non-current</b>		
Lease liabilities	846	947
Term loans	10,620	11,315
	<b>11,466</b>	<b>12,262</b>

The bank borrowings are secured and denominated in Ringgit Malaysia.

**B9. Material Litigation**

There were no material litigation involving the Group as at 31 August 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 31.08.2021 RM'000	Unaudited Preceding Year Corresponding Quarter 31.08.2020 RM'000	Unaudited Current Year-to- date 31.08.2021 RM'000	Audited Preceding Year Corresponding Year-to-date 31.08.2020 RM'000
Profit attributable to the Owner of the Company	1,090	1,566	6,296	6,038
Number of ordinary shares	143,983	143,983	143,983	143,983
Basic EPS (sen) <sup>(1)</sup>	0.76	1.09	4.37	4.19
Diluted EPS (sen) <sup>(2)</sup>	0.56	0.80	3.24	3.10

**Notes:**

- (1) 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.
- (2) 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):

	<b>INDIVIDUAL QUARTER</b>		<b>CUMMULATIVE QUARTER</b>	
	<b>Unaudited Current Year Quarter 31.08.2021 RM'000</b>	<b>Unaudited Preceding Year Corresponding Quarter 31.08.2020 RM'000</b>	<b>Unaudited Current Year-to- date 31.08.2021 RM'000</b>	<b>Audited Preceding Year Corresponding Year-to-date 31.08.2020 RM'000</b>
Change in fair value of other investment	80	-	158	-
Depreciation of property, plant and equipment	569	688	2,268	2,226
Deposit written off	-	2	-	2
Interest expense	105	281	417	572
Inventories written down due to slow-moving	89	61	89	61
Net impact on impairment loss/(gain) of trade receivables	3	(3)	3	(3)
Unrealised loss on foreign exchange	78	15	80	66
Gain on disposal of property, plant and equipment	(19)	-	(19)	-
Gain on remeasurement of right-of-use assets	(59)	-	(63)	-
Interest income	(17)	(25)	(89)	(98)
Investment income	(62)	(21)	(272)	(93)



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Unaudited Interim Financial Report for The Fourth (4<sup>th</sup>) Quarter Ended 31 August 2021

**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 25 October 2021.

**BY ORDER OF THE BOARD  
CEKD BERHAD  
25 OCTOBER 2021**