



CEKD BERHAD

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

Interim Financial Report
For the 1st Quarter Ended
30 November 2021

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

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		Unaudited Current Year Quarter 30.11.2021 RM'000	Unaudited Preceding Year Corresponding Quarter ⁽²⁾ 31.11.2020 RM'000	Unaudited Current Year-to- date 30 30.11.2021 RM'000	Unaudited Preceding Year Corresponding Year-to- date ⁽²⁾ 30.11.2020 RM'000
Revenue		7,081	N/A	7,081	N/A
Cost of sales		(3,406)	N/A	(3,406)	N/A
Gross profit		3,675	N/A	3,675	N/A
Other income		159	N/A	159	N/A
Administrative expenses ⁽³⁾		(3,245)	N/A	(3,245)	N/A
Selling and distribution expenses		(121)	N/A	(121)	N/A
Other operating expenses		(81)	N/A	(81)	N/A
Net impairment (loss)/gain on financial assets		(5)	N/A	(5)	N/A
Profit from operations		382	N/A	382	N/A
Finance costs		(109)	N/A	(109)	N/A
Profit before tax	B12	273	N/A	273	N/A
Tax expense	B5	(543)	N/A	(543)	N/A
Net Loss/Total comprehensive loss for the financial period		(270)	N/A	(270)	N/A
Net Loss/Total comprehensive loss for the financial period attributable to :					
Owner of the Company		(270)	N/A	(270)	N/A
		(270)	N/A	(270)	N/A
Earnings Per Share attributable to Owners of the Company					
Basic ⁽⁴⁾ / Diluted ⁽⁵⁾ EPS (sen)	B11	(0.14)	N/A	(0.14)	N/A

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 the accompanying explanatory notes attached to this interim financial report.
- (2) This is first interim financial report on the Company's unaudited condensed consolidated financial results for the first (1st) quarter ended 30 November 2021 announced in compliance with the ACE Market Listing Requirements ("**Listing Requirements**") of Bursa Malaysia Securities Berhad ("**Bursa Securities**"). As the Company was listed on the ACE Market of Bursa Securities on 29 September 2021, there are no comparative figures for the preceding year's corresponding quarter and preceding year's corresponding year-to-date.
- (3) Administrative expenses included one-off listing expenses of RM1.87 million. For illustration purposes only, the Company's normalise financial performance after adjusting for the one-off listing expenses is as follows:

	INDIVIDUAL QUARTER		CUMMULATIVE QUARTER	
	Unaudited Current Year Quarter 30.11.2021 RM'000	Unaudited Preceding Year Corresponding Quarter ⁽²⁾ 30.11.2020 RM'000	Unaudited Current Year-to- date 30.11.2021 RM'000	Unaudited Preceding Year Corresponding Year-to- date ⁽²⁾ 30.11.2020 RM'000
Profit before tax	273	N/A	273	N/A
Add : Listing expenses	1,866	N/A	1,866	N/A
Adjusted profit before tax	2,139	N/A	2,139	N/A

- (4) Basic earnings per share ("**EPS**") is calculated based on the Company's share capital of 194,573,000 ordinary shares after the Company listed on the ACE Market of Bursa Securities on 29 September 2021.
- (5) Diluted EPS is equivalent to the basic EPS as the Company does not have any convertible options as at the end of the reporting period.

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Unaudited Interim Financial Report for The First (1st) Quarter Ended 30 November 2021

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION ⁽¹⁾

	Note	Unaudited As at 30.11.2021 RM'000	Audited As at 31.08.2021 RM'000
ASSETS			
Non-Current Assets			
Property, plant and equipment		34,634	25,942
Goodwill on consolidation		453	453
Other investments		63	6,281
		35,150	32,676
Current Assets			
Inventories		4,893	4,800
Trade receivables		6,354	5,534
Other receivables, deposits and prepayment		1,369	3,050
Tax recoverable		-	-
Fixed deposits with licensed bank		3,520	3,504
Cash and bank balances		35,719	6,517
		51,855	23,405
Total Assets		87,005	56,081
Equity			
Invested equity		57,701	34,268
Merger reserves		(31,918)	(31,918)
Retained earnings		37,839	38,109
Total equity		63,622	40,459
Non-Current Liabilities			
Loans and borrowings	B8	18,832	11,466
Deferred tax liabilities		1,064	1,064
		19,896	12,530
Current Liabilities			
Trade payables		59	329
Other payables and accruals		1,914	1,543
Loans and borrowings	B8	1,358	1,133
Tax payable		156	87
		3,487	3,092
Total Liabilities		23,383	15,622
Total Equity and Liabilities		87,005	56,081
Net Assets Per Share (RM) ⁽²⁾		0.33	0.21



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Unaudited Interim Financial Report for The First (1st) Quarter Ended 30 November 2021

**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 the accompanying explanatory notes attached to this interim financial report.
- (2) Net assets per ordinary share is calculated based on the Company's number of ordinary shares as at 30 November 2021 of 194,573,000 shares (31 August 2021: 194,573,000 shares). The number of ordinary shares used in calculating the net asset as at 31 August 2021 has been restated to reflect the enlarged number of shares after the Company listed on 29 September 2021.

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY ⁽¹⁾

	Attributable to Owners of the Company			Total Equity RM'000
	Non-distributable Share Capital RM'000	Merger Reserves RM'000	Distributable Retained earnings RM'000	
Balance as at 31 August 2021 (Audited)	34,268	(31,918)	38,109	40,459
Total comprehensive loss for the financial period	-	-	(270)	(270)
Issuance of shares	24,283	-	-	24,283
Share issuance expenses	(850)	-	-	(850)
Balance as at 30 November 2021 (Unaudited)	57,701	(31,918)	37,839	63,622

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.

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS ⁽¹⁾

	Unaudited Current Year-to-date 30.11.2021 RM'000	Audited Preceding Year Corresponding Year-to-date⁽²⁾ 31.08.2021 RM'000
Cashflows from operating activities		
Profit before tax	273	8,529
Adjustments for:		
Bad debts written off	5	-
Change in fair value of other investment	81	218
Depreciation of property, plant and equipment	563	2,268
Deposit written off	-	(63)
Gain on remeasurement of ROU assets		(41)
Insurance claim		
Interest expenses		
- Finance lease	10	64
- Term loan	95	353
Interest income		
- Bank interest received	(52)	-
- Fixed deposit	(15)	(87)
Investment income	-(3)	(271)
Inventories written down due to slow-moving	-	89
Gain on disposal of property, plant and equipment	(9)	(19)
Net impact on impairment loss of trade receivables		
- Lifetime ECL allowance	-	3
- Specific allowance	-	6
Unrealised loss on foreign exchange	10	77
Operating profit before working capital changes	961	11,126
Increase in inventories	(93)	(93)
Decrease/(increase) in trade and other receivables	856	(1,388)
Increase/(decrease) in trade and other payables	101	(381)
Cash generated from operations	1,825	9,264
Income tax paid	(474)	(2,260)
Income tax refund	-	3
Interest received	52	-
Net cash generated from operating activities	1,403	7,007
Cashflows from investing activities		
Acquisition of other investments	-	(6,168)
Net proceeds from disposal of property, plant and equipment	9	19
Proceeds from insurance claim	-	41
Purchase of property, plant and equipment	(9,255)	(524)
Redemption of other investments	6,137	2,800
Net cash used in investing activities	(3,109)	(3,832)



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

	Unaudited Current Year-to-date 30.11.2021 RM'000	Audited Preceding Year Corresponding Year-to-date⁽²⁾ 31.08.2021 RM'000
Cashflows from financing activities		
Decrease in amount owing to a Director	-	(33)
Dividend paid	-	(3,330)
Placement of fixed deposits with licensed bank	(15)	(88)
Repayment of term loans	(188)	(673)
Drawdown of term loans	7,900	-
Repayment of lease liabilities, net	(122)	(473)
Proceeds from issuance of shares	23,433	
Interest paid on lease liabilities	(10)	(63)
Interest paid on term loans	(95)	(353)
Interest received on fixed deposits	15	88
Net cash generated from/(used in) financing activities	30,918	(4,925)
Net increase/(decrease) in cash and cash equivalents	29,212	(1,750)
Effect of exchange rate fluctuations	(10)	(77)
Cash and cash equivalents at beginning of financial period	6,517	8,344
Cash and cash equivalents at end of financial period	35,719	6,517

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) This is first interim financial report on the Company's unaudited condensed consolidated financial results for the first (1st) quarter ended 30 November 2021 announced in compliance with the Listing Requirements of Bursa Securities. As the Company was listed on the ACE Market of Bursa Securities on 29 September 2021, there are no comparative figures for the preceding year's corresponding quarter and preceding year's corresponding year-to-date.
- (3) Represents less than RM1,000.



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Unaudited Interim Financial Report for The First (1st) Quarter Ended 30 November 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.

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 report are consistent with those adopted as disclosed in the audited financial statements for the financial year ended 31 August 2021.

The Company has not adopted the following new MFRSs and amendments to MFRSs that have been issued by MASB which are not yet effective for the Company. The Company intends to adopt the below mentioned MFRSs and Amendments to MFRSs when they become effective:

		Effective dates for financial period beginning on or after
Amendments to MFRS 1	First-time Adoption of Malaysia Financial Reporting Standards – Subsidiary as First-time Adopter	1 January 2022
Amendments to MFRS 3	Business Combinations – Reference to the Conceptual Framework	1 January 2022
Amendments to MFRS 9	Financial Instruments – Fees in the ‘10 per cent’ Test for Derecognition of Financial Liabilities	1 January 2022
Amendments to MFRS 116	Property, Plant & Equipment – Proceeds before Intended Use	1 January 2022
Amendments to MFRS 137	Provisions, Contingent Liabilities and Contingent Assets – Onerous Contracts – Cost of Fulfilling a Contract	1 January 2022
Amendments to MFRS 141	Agriculture – Taxation in Fair Value Measurements	1 January 2022
Annual Improvements to MFRS standards 2018 - 2020		1 January 2022

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

A2. Significant Accounting Policies (Continued)

		Effective dates for financial period beginning on or after
Amendments to MFRS 17	Insurance Contracts and Amendments to MFRS 17, Insurance Contract	1 January 2023
Amendments to MFRS 101	Presentation of Financial Statements – Classification of Liabilities as Current or Non-current	1 January 2023
Amendments to MFRS 101	Presentation of Financial Statements – Disclosure of Accounting Policies	1 January 2023
Amendments to MFRS 108	Accounting Policies, Changes in Accounting Estimates and Errors – Definition of Accounting Estimates	1 January 2023
Amendments to MFRS 112	Income Taxes – Deferred Tax related to Assets and Liabilities arising from a Single Transaction	1 January 2023
Amendments to MFRS 10 and MFRS 128	Sale of Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred until further notice

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 2021.

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.

A7. Debt and equity securities

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

PART A – EXPLANATORY NOTES ON COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS”) 134, INTERIM FINANCIAL REPORTING (CONTINUED)
A8. Dividends Paid

There were no dividends paid during the current financial quarter under review.

A9. Segmental Information

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

	INDIVIDUAL QUARTER		CUMMULATIVE QUARTER	
	Unaudited Current Year Quarter 30.11.2021 RM’000	Unaudited Preceding Year Corresponding Quarter ⁽¹⁾ 30.11.2020 RM’000	Unaudited Current Year-to- date 30.11.2021 RM’000	Unaudited Preceding Year Corresponding Year-to- date ⁽¹⁾ 30.11.2020 RM’000
Operating Segment				
Revenue				
- Manufacturing	6,207	N/A	6,207	N/A
- Trading	1,214	N/A	1,214	N/A
- Inter-segment revenue	(340)	N/A	(340)	N/A
	7,081	N/A	7,081	N/A
Segment profit				
Other income	159	N/A	159	N/A
Unallocated expenses	(3,452)	N/A	(3,452)	N/A
Finance cost	(109)	N/A	(109)	N/A
Income tax	(543)	N/A	(543)	N/A
Loss after tax	(270)	N/A	(270)	N/A
Geographical Segment				
Revenue from Malaysia	6,446	N/A	6,446	N/A
Revenue from outside Malaysia	635	N/A	635	N/A
	7,081	N/A	7,081	N/A

Notes:

- (1) This is first interim financial report on the Company’s unaudited condensed consolidated financial results for the first (1st) quarter ended 30 November 2021 announced in compliance with the Listing Requirements of Bursa Securities. As the Company was listed on the ACE Market of Bursa Securities on 29 September 2021, there are no comparative figures for the preceding year’s corresponding quarter and preceding year’s corresponding year-to-date.



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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

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.

A12. Changes in The Composition of The Group

There were no 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 30.11.2021 RM'000	Audited As at 31.08.2021 RM'000
Approved and contracted for: New factory located in Kepong	-	7,920

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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

	INDIVIDUAL QUARTER		CUMMULATIVE QUARTER	
	Unaudited Current Year Quarter 30.11.2021 RM'000	Unaudited Preceding Year Corresponding Quarter ⁽¹⁾ 30.11.2020 RM'000	Unaudited Current Year-to- date 30.11.2021 RM'000	Unaudited Preceding Year Corresponding Year-to- date ⁽¹⁾ 30.11.2020 RM'000
Rental expenses charged by a related party	4	N/A	4	N/A

Notes:

- ⁽¹⁾ This is first interim financial report on the Company's unaudited condensed consolidated financial results for the first (1st) quarter ended 30 November 2021 announced in compliance with the Listing Requirements of Bursa Securities. As the Company was listed on the ACE Market of Bursa Securities on 29 September 2021, there are no comparative figures for the preceding year's corresponding quarter and preceding year's corresponding year-to-date.

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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

For the current financial quarter under review, the Group recorded revenue of RM7.08 million. Revenue from manufacturing activities contributed RM6.09 million while revenue from trading activities contributed RM0.99 million.

Approximately 91.0% of the Group's total revenue are derived locally while the remaining 9.0% are mainly derived from customers primarily located in Thailand, Vietnam and Philippines.

The Group had incurred one-off listing expenses of approximately RM1.87 million for the current financial year-to-date ended 30 November 2021.

This is first interim financial report on the Company's unaudited condensed consolidated financial results for the first (1st) quarter ended 30 November 2021 announced in compliance with the Listing Requirements of Bursa Securities. As the Company was listed on the ACE Market of Bursa Securities on 29 September 2021, there are no comparative figures for the preceding year's corresponding quarter and preceding year's corresponding year-to-date.

B2. Comparison with Immediate Preceding Quarter's Results

	INDIVIDUAL QUARTER		VARIANCE	
	Unaudited Current Quarter 30.11.2021 RM'000	Audited Preceding Quarter 31.08.2021 RM'000	RM'000	%
Revenue	7,081	5,769	1,312	22.7
(Loss)/Profit before tax	(270)	1,472	(1,742)	(118.3)

The Group's revenue for the current quarter has increased by RM1.31 million or 22.7% from RM5.77 million in the preceding quarter ended 31 August 2021 to RM7.08 million in the current quarter ended 30 November 2021. Such increase was mainly derived from manufacturing activities.

The revenue from manufacturing activities rebound after our customers gradually resumed their business activities after Movement Control Order ("MCO") being lifted.

The Group recorded a loss before tax of RM0.27 million as compared to profit before tax of RM1.47 million achieved in the preceding quarter mainly due to one-off listing expenses incurred.

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) Factories, new machinery and software upgrade are invested to further enhance our production capability and efficiency to cater for business growth in the future;
- b) The increasing percentage of fully vaccinated individuals and the lifted of MCO allow all economic sectors, including the manufacturing sector to operate at full capacity. The Group will take this 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 30.11.2021 RM'000	Unaudited Preceding Year Corresponding Quarter ⁽¹⁾ 30.11.2020 RM'000	Unaudited Current Year-to- date 30.11.2021 RM'000	Unaudited Preceding Year Corresponding Year-to- date ⁽¹⁾ 30.11.2020 RM'000
In respect of current period: Income tax expense ⁽²⁾	543	N/A	543	N/A
Effective tax rate (%)	199.72 ⁽³⁾	N/A	199.72 ⁽³⁾	N/A
Statutory tax rate (%)	24.00	N/A	24.00	N/A



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

B5. Income Tax Expense (Continued)

Notes:

- (1) This is first interim financial report on the Company's unaudited condensed consolidated financial results for the first (1st) quarter ended 30 November 2021 announced in compliance with the Listing Requirements of Bursa Securities. As the Company was listed on the ACE Market of Bursa Securities on 29 September 2021, there are no comparative figures for the preceding year's corresponding quarter and preceding year's corresponding year-to-date.
- (2) Income tax expenses is recognised based on management's best estimate.
- (3) The Group's effective tax rate for the current financial quarter is higher than the statutory tax rate due to non-deductible expenses such as listing expenses. Excluding the one-off listing expenses, the current year-to-date effective tax rate is 25.4%.

B6. Status of Corporate Proposals

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:

Details of Utilisation	Estimated Timeframe for the Utilisation Upon Listing	Proposed Utilisation RM'000	Actual Utilisation RM'000	Unutilised Amount RM'000
Acquisition of factory for Hotstar	24 months	8,800	8,800	-
Capital expenditure comprising :				
• Purchase of new machineries	24 months	3,000	-	3,000
• Upgrade and development of computer softwares and server	24 months	1,300	-	1,300
Repayment of bank borrowings	6 months	4,000	-	4,000
Marketing activities	24 months	1,500	-	1,500
General working capital	24 months	2,683	971	1,712
Estimated listing expenses	Immediately	3,000	3,000	-
Total		24,283	12,771	11,512

From the date of listing of the Company on the ACE Market of Bursa Securities on 29 September 2021, the utilisation of proceeds disclosed above should be read in conjunction with the Prospectus of the Company dated 6 September 2021.

B8. Loan and Borrowings

	Unaudited As at 30.11.2021 RM'000	Audited As at 31.08.2021 RM'000
Current		
Lease liabilities	490	470
Term loans	868	663
	1,358	1,133
Non-current		
Lease liabilities	704	846
Term loans	18,128	10,620
	18,832	11,466

The bank borrowings are secured and denominated in Ringgit Malaysia.



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

B9. Material Litigation

There were no material litigation involving the Group as at 30 November 2021.

B10. Dividend

There was no dividend declared for the current financial quarter.

B11. Earnings Per Share

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

	INDIVIDUAL QUARTER		CUMMULATIVE QUARTER	
	Unaudited Current Year Quarter 30.11.2021 RM'000	Unaudited Preceding Year Corresponding Quarter ⁽¹⁾ 30.11.2020 RM'000	Unaudited Current Year-to- date 30.11.2021 RM'000	Unaudited Preceding Year Corresponding Year-to- date ⁽¹⁾ 30.11.2020 RM'000
Loss attributable to the Owner of the Company	270	N/A	270	N/A
Number of ordinary shares	194,573	N/A	194,573	N/A
Basic ⁽²⁾ / Diluted ⁽³⁾ EPS (sen)	0.33	N/A	0.33	N/A

Notes:

- (1) This is first interim financial report on the Company's unaudited condensed consolidated financial results for the first (1st) quarter ended 30 November 2021 announced in compliance with the Listing Requirement of Bursa Securities. As the Company was listed on the ACE Market of Bursa Securities on 29 September 2021, there are no comparative figures for the preceding year's corresponding quarter and preceding year's corresponding year-to-date.
- (2) EPS is calculated based on the Company's share capital of 194,573,000 ordinary shares after the Company listed on the ACE Market of Bursa Securities on 29 September 2021.
- (3) Diluted EPS is equivalent to the basic EPS as the Company does not have any convertible options as at the end of the reporting period.



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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 30.11.2021 RM'000	Unaudited Preceding Year Corresponding Quarter ⁽¹⁾ 30.11.2020 RM'000	Unaudited Current Year-to- date 30.11.2021 RM'000	Unaudited Preceding Year Corresponding Year-to- date ⁽¹⁾ 30.11.2020 RM'000
Bad debts written off	5	N/A	5	N/A
Change in fair value of other investment	81	N/A	81	N/A
Depreciation of property, plant and equipment	563	N/A	563	N/A
Interest expense	105	N/A	105	N/A
Unrealised loss on foreign exchange	10	N/A	10	N/A
Gain on disposal of property, plant and equipment	(9)	N/A	(9)	N/A
Interest income	(67)	N/A	(67)	N/A
Investment income	(2)-	N/A	(2)-	N/A

Notes:

(1) This is first interim financial report on the Company's unaudited condensed consolidated financial results for the first (1st) quarter ended 30 November 2021 announced in compliance with the Listing Requirements of Bursa Securities. As the Company was listed on the ACE Market of Bursa Securities on 29 September 2021, there are no comparative figures for the preceding year's corresponding quarter and preceding year's corresponding year-to-date.

(2) Represents less than RM1,000.

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 24 January 2022.

**BY ORDER OF THE BOARD
CEKD BERHAD
24 JANUARY 2022**