



## **CEKD BERHAD**

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

Interim Financial Report  
For the 1<sup>st</sup> Quarter Ended  
30 November 2022



Registration No: 201801023077 (1285096-M)

Unaudited Interim Financial Report for The First (1<sup>st</sup>) Quarter Ended 30 November 2022

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

	Note	3-MONTH ENDED		PERIOD-TO-DATE	
		30.11.2022 RM'000	30.11.2021 RM'000	30.11.2022 RM'000	30.11.2021 RM'000
Revenue		7,687	7,081	7,687	7,081
Cost of sales		(4,193)	(3,406)	(4,193)	(3,406)
Gross profit		<b>3,494</b>	<b>3,675</b>	<b>3,494</b>	<b>3,675</b>
Other income		180	159	180	159
Administrative expenses		(1,894)	(3,245)	(1,894)	(3,245)
Selling and distribution expenses <sup>(2)</sup>		(298)	(121)	(298)	(121)
Other operating expenses		(5)	(81)	(5)	(81)
Net impairment loss on financial assets		-	(5)	-	(5)
Profit from operations		<b>1,477</b>	<b>382</b>	<b>1,477</b>	<b>382</b>
Finance costs		(133)	(109)	(133)	(109)
<b>Profit before tax</b>	B12	<b>1,344</b>	<b>273</b>	<b>1,344</b>	<b>273</b>
Income tax expense	B5	(340)	(543)	(340)	(543)
<b>Net Profit/(Loss)/Total comprehensive income/(loss) for the financial period</b>		<b>1,004</b>	<b>(270)</b>	<b>1,004</b>	<b>(270)</b>
<b>Net Profit/(Loss) /Total comprehensive income/(loss) for the financial period attributable to :</b>					
• Owners of the Company		1,001	(270)	1,001	(270)
• Non-controlling interests		3	-	3	-
		<b>1,004</b>	<b>(270)</b>	<b>1,004</b>	<b>(270)</b>
<b>Earnings Per Share attributable to Owners of the Company</b>					
Basic <sup>(3)</sup> / Diluted <sup>(4)</sup> EPS (sen)	B11	0.51	(0.14)	0.51	(0.14)

**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) Administrative expenses included one-off listing expenses of RM1.89 million. For illustration purposes only, the Company's normalise financial performance after adjusting for the one-off listing expenses is as follows:

	<b>3-MONTH ENDED</b>		<b>PERIOD-TO-DATE</b>	
	<b>30.11.2022</b>	<b>30.11.2021</b>	<b>30.11.2022</b>	<b>30.11.2021</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Profit before tax	1,344	273	1,344	273
Add : Listing expenses	-	1,892	-	1,892
<b>Adjusted profit before tax</b>	<b>1,344</b>	<b>2,165</b>	<b>1,344</b>	<b>2,165</b>

- (3) Basic earnings per share ("**EPS**") is calculated based on the Company's share capital of 194,573,000 ordinary shares (30 November 2021 : 194,573,000 ordinary shares).
- (4) Diluted EPS is calculated based on the Company's share capital of 194,573,000 ordinary shares.

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Unaudited Interim Financial Report for The First (1<sup>st</sup>) Quarter Ended 30 November 2022

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

	Note	UNAUDITED As at 30.11.2022 RM'000	AUDITED As at 31.08.2022 RM'000
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Property, plant and equipment		39,052	34,527
Goodwill on consolidation		1,175	453
Other investments		16,020	65
		56,247	35,045
<b>Current Assets</b>			
Inventories		7,067	6,555
Trade receivables		6,940	6,617
Other receivables, deposits and prepayment		2,088	1,397
Fixed deposits with licensed bank		3,582	3,566
Cash and bank balances		11,078	32,500
		30,755	50,635
<b>Total Assets</b>		<b>87,002</b>	<b>85,680</b>
<b>Equity</b>			
Invested equity		57,701	57,701
Merger reserves		(31,918)	(31,918)
Retained earnings		39,328	39,173
<b>Equity attributable to owners of the Company</b>		65,111	64,956
Non-controlling interests		1,589	-
<b>Total Equity</b>		66,700	64,956
<b>Non-Current Liabilities</b>			
Loans and borrowings	B8	13,782	13,440
Deferred tax liabilities		1,204	1,011
		14,986	14,451
<b>Current Liabilities</b>			
Trade payables		451	206
Other payables and accruals		2,414	3,808
Loans and borrowings	B8	1,822	1,562
Tax payable		629	697
		5,316	6,273
<b>Total Liabilities</b>		20,302	<b>20,724</b>
<b>Total Equity and Liabilities</b>		<b>87,002</b>	<b>85,680</b>
<b>Net Assets Per Share (RM) <sup>(2)</sup></b>		0.33	0.33



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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 number of ordinary shares as at 30 November 2022 of 194,573,000 ordinary shares (30 November 2021: 194,573,000 ordinary shares).

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Unaudited Interim Financial Report for The First (1<sup>st</sup>) Quarter Ended 30 November 2022

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY <sup>(1)</sup>**

	Attributable to Owners of the Company				Non-controlling interest RM'000	Total Equity RM'000
	Non-distributable		Distributable			
	Share Capital RM'000	Merger Reserves RM'000	Retained earnings RM'000	Total RM'000		
<b>Balance as at 31 August 2022 (Audited)</b>	57,701	(31,918)	39,173	64,956	-	64,956
Total comprehensive income for the financial period	-	-	1,001	1,001	3	1,004
Acquisition of subsidiaries	-	-	-	-	1,586	1,586
Dividend paid	-	-	(846)	(846)	-	(846)
<b>Balance as at 30 November 2022 (Unaudited)</b>	<b>57,701</b>	<b>(31,918)</b>	<b>39,328</b>	<b>65,111</b>	<b>1,589</b>	<b>66,700</b>

**Note:**

- (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 Interim Financial Report for The First (1<sup>st</sup>) Quarter Ended 30 November 2022

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

	<b>PERIOD-TO-DATE</b>	
	<b>30.11.2022</b>	<b>31.08.2022</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>Cashflows from operating activities</b>		
Profit before tax	1,344	7,335
Adjustments for:		
Depreciation of property, plant and equipment	500	2,207
Gain on disposal of property, plant and equipment	(14)	(26)
Interest expenses		
- Finance lease	6	43
- Term loan	121	557
Interest income		
- Bank interest received	(97)	(438)
- Fixed deposit	(16)	(62)
Investment income	(5)	(1)
Inventories written down due to slow-moving	-	1
Net impact on impairment loss of trade receivables		
- Lifetime ECL allowance	-	(6)
- Specific allowance	-	58
Loss on disposal of other investment	-	80
Property, plant and equipment written off	-	2
Unrealised (gain)/loss on foreign exchange	(9)	107
<b>Operating profit before working capital changes</b>	<b>1,830</b>	<b>9,857</b>
Decrease/(increase) in inventories	384	(1,756)
Decrease in trade and other receivables	1,362	518
(Decrease)/increase in trade and other payables	(2,523)	197
<b>Cash generated from operations</b>	<b>1,053</b>	<b>8,816</b>
Income tax paid	(512)	(2,069)
Income tax refund	-	246
Interest received	97	438
<b>Net cash generated from operating activities</b>	<b>638</b>	<b>7,431</b>
<b>Cashflows from investing activities</b>		
Acquisition of other investments	(15,950)	-
Purchase of property, plant and equipment	(429)	(2,659)
Net proceeds from disposal of property, plant and equipment	25	26
Net cash outflows arising from acquisition of subsidiaries	(4,824)	-
Redemption of other investments	-	6,137
<b>Net cash used in investing activities</b>	<b>(21,178)</b>	<b>3,504</b>



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

	<b>PERIOD-TO-DATE</b>	
	<b>30.11.2022</b>	<b>31.08.2022</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>Cashflows from financing activities</b>		
Dividend paid	(846)	(1,946)
Placement of fixed deposits with licensed bank	(16)	(62)
Repayment of term loans, net	129	(5,225)
Repayment of lease liabilities, net	(47)	(507)
Proceeds from issuance of shares	-	23,433
Interest paid on lease liabilities	(6)	(43)
Interest paid on term loans	(121)	(557)
Interest received on fixed deposits	16	62
<b>Net cash (used in)/generated from financing activities</b>	<b>(891)</b>	<b>15,155</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>	<b>(21,431)</b>	<b>26,090</b>
<b>Effect of exchange rate fluctuations</b>	<b>9</b>	<b>(107)</b>
<b>Cash and cash equivalents at beginning of financial period</b>	<b>32,500</b>	<b>6,517</b>
<b>Cash and cash equivalents at end of financial period</b>	<b>11,078</b>	<b>32,500</b>

**Note:**

- (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.

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Unaudited Interim Financial Report for The First (1<sup>st</sup>) Quarter Ended 30 November 2022

## **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 2022.

The following are standards, amendments to published standards and IC interpretations issued by MASB, but not yet effective, up to the date of issuance of the Company's financial statement. The Company intends to adopt these standards, amendments to published standards and IC interpretations, if applicable, when they become effective in the following financial year:

#### **(i) Effective for annual periods beginning on or after 1 January 2022**

- Amendments to MFRSs, “Annual Improvements to MFRS Standards 2018-2020”
- Amendments to MFRS 3, ‘Business Combinations’ – Reference to the Conceptual Framework
- Amendments to MFRS 116, ‘Property, Plant and Equipment’ – Proceeds before Intended Use
- Amendments to MFRS 137, ‘Provisions, Contingent Liabilities and Contingent Assets’ – Onerous Contracts – Cost of Fulfilling a Contract

#### **(ii) Effective for annual periods beginning on or after 1 January 2023**

- MFRS 17, ‘Insurance Contracts’ and Amendments to MFRS 17, ‘Insurance Contracts’
- Amendments to MFRS 101, ‘Presentation of Financial Statements’ – Classification of Liabilities as Current or Non-current and ‘Presentation of Financial Statements’ – Disclosure of Accounting Policies
- Amendments to MFRS 108, ‘Accounting Policies, Changes in Accounting Estimates and Errors’ – Definition of Accounting Estimates
- Amendments to MFRS 112, ‘Income Taxes’ – Deferred Tax Related to Assets and Liabilities Arising from a Single Transaction

**PART A – EXPLANATORY NOTES ON COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS”) 134, INTERIM FINANCIAL REPORTING (CONTINUED)****A2. Significant Accounting Policies (Continued)**

The following are standards, amendments to published standards and IC interpretations issued by MASB, but not yet effective, up to the date of issuance of the Company's financial statement. The Company intends to adopt these standards, amendments to published standards and IC interpretations, if applicable, when they become effective in the following financial year (continued) :

- (i) **Deferred to a date to be determined by the MASB**
- Amendments to MFRS 10, 'Consolidated Financial Statements' and MFRS 128, 'Investment in Associates and Joint Ventures' – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

**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 2022.

**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.

**A8. Dividends Paid**

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

**PART A – EXPLANATORY NOTES ON COMPLIANCE WITH MALAYSIAN FINANCIAL REPORTING STANDARDS (“MFRS”) 134, INTERIM FINANCIAL REPORTING (CONTINUED)**
**A9. Segmental Information**

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

	<b>3-MONTH ENDED</b>		<b>PERIOD-TO-DATE</b>	
	<b>30.11.2022</b>	<b>30.11.2021</b>	<b>30.11.2022</b>	<b>30.11.2021</b>
	<b>RM’000</b>	<b>RM’000</b>	<b>RM’000</b>	<b>RM’000</b>
<b>Operating Segment</b>				
<b>Revenue</b>				
- Manufacturing	7,090	6,207	7,090	6,207
- Trading	1,323	1,214	1,323	1,214
- Inter-segment revenue	(726)	(340)	(726)	(340)
	<b>7,687</b>	<b>7,081</b>	<b>7,687</b>	<b>7,081</b>
<b>Segment profit</b>				
Other income	180	159	180	159
Unallocated expenses	(2,197)	(3,452)	(2,197)	(3,452)
Finance cost	(133)	(109)	(133)	(109)
Income tax	(340)	(543)	(340)	(543)
<b>Profit/(Loss) after tax</b>	<b>1,004</b>	<b>(270)</b>	<b>1,004</b>	<b>(270)</b>
<b>Geographical Segment</b>				
Revenue from Malaysia	6,549	6,446	6,549	6,446
Revenue from outside Malaysia	1,138	635	1,138	635
	<b>7,687</b>	<b>7,081</b>	<b>7,687</b>	<b>7,081</b>

**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.

**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**

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

a. New subsidiary – Worldwide Die Cutting Mould Sdn Bhd (“**Worldwide**”)

The Company has on 5 July 2022 entered into a Share Purchase Agreement (“**SPA**”) with Tham Choon Sarn to acquire 410,003 ordinary shares in Worldwide, representing 82% equity interest in Worldwide, for a total purchase consideration of RM6,230,000 only subject to conditions precedent stated therein (the “**Proposed Acquisition**”).

The Company had on 2 September 2022 completed the Proposed Acquisition.

The principal activities of Worldwide is manufacturing of mould, tools, dies and other related products.

b. New subsidiary – Kit Technology Sdn Bhd (“**Kit Technology**”)

The Company has on 5 July 2022 entered into a Share Sale Agreement (“**SSA**”) with Yap Wan Lee and Wong Hur Shiaw to acquire 480,000 ordinary shares in Kit Technology, representing 60% equity interest in Kit Technology, for a total purchase consideration of RM720,000 only subject to conditions precedent stated therein (the “**Proposed Acquisition**”).

The Company had on 19 September 2022 completed the Proposed Acquisition.

The principal activities of Kit Technology is manufacturing of die cut mould and its related services.

**A13. Contingent Liabilities**

There were no contingent liabilities incurred or known to be incurred for the 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)**

**A15. Related Party Transactions**

	3-MONTH ENDED		PERIOD-TO-DATE	
	30.11.2022	30.11.2021	30.11.2022	30.11.2021
	RM'000	RM'000	RM'000	RM'000
Rental expenses charged by a related party	4	4	4	4
Sales to a related party	(69)	-	(69)	-

**A14. Capital Commitments**

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

	Unaudited	Audited
	As at	As at
	30.11.2022	31.08.2022
	RM'000	RM'000
Property, plant and equipment Contracted but not provided for	103	250

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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**

The Group recorded revenue of RM7.69 million for the current financial quarter ended 30 November 2022 ("**1Q2023**") as compare to RM7.08 million in the preceding year corresponding quarter ended 30 November 2021 ("**1Q2022**"). The 1Q2023 revenue primarily contributed from manufacturing activities.

The Group registered profit before tax ("**PBT**") of RM1.34 million in 1Q2023 as compared to RM0.27 million in 1Q2022. The increase in PBT is mainly due to one-off listing expenses which did not recur in 1Q2023 PBT.

Approximately 85.2% of the Group's total revenue are derived locally while the remaining 14.8% are mainly derived from exports.

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

	<b>3-MONTH ENDED</b>		<b>CHANGES</b>	
	<b>30.11.2022</b>	<b>31.08.2022</b>		
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>%</b>
Revenue	7,687	7,740	(53)	(0.68)
Profit before tax	1,344	1,708	(364)	(21.31)

The Group recorded revenue of RM7.69 million in 1Q2023 as compared to RM7.74 million in the immediate preceding quarter ended 31 August 2022 ("**4Q2022**"), a decrease of RM0.05 million in 1Q2023. Such decrease was mainly is reduced orders from trading activities.

The Group registered a PBT of RM1.34 million in 1Q2023, a decrease of RM0.37 million from RM1.71 million in 4Q2022. The decrease in PBT is mainly due higher administrative expenses such as legal fees and stamp duties incurred for additional banking facilities and acquisition of subsidiaries in 1Q2023.

### **B3. Prospects and Outlook**

On 10 October 2022, Malaysia announced the dissolution of the Parliament. This has resulted in great uncertainty for Malaysia until the government was formed again on 24 November 2022. The economic activity has been more sluggish than we anticipated for that period of time. Therefore, our revenue was affected by macro uncertainty at that moment. The stability of the macroeconomic environment and policies plays a great role in long term business planning.

We are proud to announce that acquisition of Worldwide and Kit Technology were completed on 2 September 2022 and 19 September 2022 respectively. The acquisitions were unable to contribute to Group results immediately for the same reasons we faced in this reporting quarter. Nevertheless, we are positive that these two acquisitions will complement our market share and improve our financial performance in the future.

**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**

	3-MONTH ENDED		PERIOD-TO-DATE	
	30.11.2022	30.11.2021	30.11.2022	30.11.2021
	RM'000	RM'000	RM'000	RM'000
In respect of current period:				
Income tax expense <sup>(1)</sup>	340	543	340	543
Effective tax rate (%)	25.30	198.90 <sup>(2)</sup>	25.30	198.90 <sup>(2)</sup>
Statutory tax rate (%)	24.00	24.00	24.00	24.00

**Notes:**

- (1) Income tax expenses is recognised based on management's best estimate.
- (2) 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.

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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**

As at 30 November 2022, the utilisation of proceeds is summarised as follows:

<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>	<b>Unutilised Amount RM'000</b>
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	81	1,419
General working capital	24 months	2,683	2,683	-
Estimated listing expenses	Immediately	3,000	3,000	-
<b>Total</b>		<b>24,283</b>	<b>18,564</b>	<b>5,719</b>

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**

	<b>UNAUDITED As at 30.11.2022 RM'000</b>	<b>AUDITED As at 31.08.2022 RM'000</b>
<b>Current</b>		
Lease liabilities	657	512
Term loans	1,165	1,050
	<b>1,822</b>	<b>1,562</b>
<b>Non-current</b>		
Lease liabilities	547	532
Term loans	13,235	12,908
	<b>13,782</b>	<b>13,440</b>

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 2022.

**B10. Dividend**

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

**B11. Earnings Per Share**

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

	3-MONTH ENDED		PERIOD-TO-DATE	
	30.11.2022 RM'000	30.11.2021 RM'000	30.11.2022 RM'000	30.11.2021 RM'000
Profit/(loss) attributable to the Owner of the Company	1,001	(270)	1,001	(270)
Number of ordinary shares	194,573	194,573	194,573	194,573
Basic <sup>(1)</sup> / Diluted <sup>(2)</sup> EPS (sen)	0.51	(0.14)	0.51	(0.14)

**Notes:**

- (1) EPS is calculated based on the Company's share capital of 194,573,000 ordinary shares 30 November 2021 : 194,573,000 ordinary shares).
- (2) Diluted EPS is calculated based on the Company's share capital of 194,573,000 ordinary shares.



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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):

	3-MONTH ENDED		PERIOD-TO-DATE	
	30.11.2022	30.11.2021	30.11.2022	30.11.2021
	RM'000	RM'000	RM'000	RM'000
Bad debts written off	-	5	-	5
Change in fair value of other investment	-	81	-	81
Depreciation of property, plant and equipment	500	563	500	563
Interest expense	127	105	127	105
Unrealised (gain)/loss on foreign exchange	(9)	10	(9)	10
Gain on disposal of property, plant and equipment	(14)	(9)	(14)	(9)
Interest income	(113)	(67)	(113)	(67)
Investment income	(5)	(1) <sup>-</sup>	(5)	(1) <sup>-</sup>

**Note:**

(1) 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 30 January 2023.

**BY ORDER OF THE BOARD  
CEKD BERHAD  
30 JANUARY 2023**