



CEKD BERHAD

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

Interim Financial Report
For the 4th Quarter Ended
31 August 2023

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

	Note	3-MONTH ENDED		PERIOD-TO-DATE	
		31.08.2023 RM'000	31.08.2022 RM'000	31.08.2023 RM'000	31.08.2022 RM'000
Revenue		8,198	7,740	32,578	30,453
Cost of sales		(4,281)	(4,416)	(17,412)	(14,700)
Gross profit		3,917	3,324	15,166	15,753
Other income		391	303	1,146	1,014
Administrative expenses ⁽²⁾		(2,048)	(1,496)	(8,011)	(8,113)
Selling and distribution expenses		(225)	(235)	(961)	(585)
Other operating expenses		(1)	(59)	(5)	(83)
Net impairment loss on financial assets		-	12	-	(51)
Profit from operations		2,034	1,849	7,335	7,935
Finance costs		(164)	(141)	(624)	(600)
Profit before tax	B12	1,870	1,708	6,711	7,335
Income tax expense	B5	(415)	(560)	(1,562)	(2,380)
Net Profit/Total comprehensive income for the financial period		1,455	1,148	5,149	4,955
Net Profit/Total comprehensive income for the financial period attributable to :					
• Owners of the Company		1,412	1,148	5,023	4,955
• Non-controlling interests		43	-	126	-
		1,378	1,148	5,149	4,955
Earnings Per Share attributable to Owners of the Company					
Basic ⁽³⁾ / Diluted ⁽⁴⁾ EPS (sen)	B11	0.73	0.59	2.58	2.55

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) Administrative expenses included one-off listing expenses of RM1.92 million. For illustration purposes only, the Company's normalise financial performance after adjusting for the one-off listing expenses is as follows:

	3-MONTH ENDED		PERIOD-TO-DATE	
	31.08.2023	31.08.2022	31.08.2023	31.08.2022
	RM'000	RM'000	RM'000	RM'000
Profit before tax	1,870	1,708	6,711	7,335
Add : Listing expenses	-	-	-	1,921
Adjusted profit before tax	1,783	1,708	6,711	9,256

- (3) Basic earnings per share ("**EPS**") is calculated based on the Company's share capital of 194,573,000 ordinary shares (31 August 2022 : 194,573,000 ordinary shares).
- (4) Diluted EPS is calculated based on the Company's share capital of 194,573,000 ordinary shares.

(The remainder of this page is intentionally left blank)



Registration No: 201801023077 (1285096-M)

Unaudited Interim Financial Report for The Fourth (4th) Quarter Ended 31 August 2023

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION ⁽¹⁾

	Note	UNAUDITED As at 31.08.2023 RM'000	AUDITED As at 31.08.2022 RM'000
ASSETS			
Non-Current Assets			
Property, plant and equipment		38,729	34,527
Goodwill on consolidation		1,175	453
Other investments		-	65
		39,904	35,045
Current Assets			
Inventories		6,277	6,555
Trade receivables		7,131	6,617
Other receivables, deposits and prepayment		2,173	1,397
Tax recoverable		264	-
Other investments		695	-
Fixed deposits with licensed bank		-	3,566
Cash and bank balances		41,855	32,500
		58,395	50,635
Total Assets		98,299	85,680
Equity			
Invested equity		57,701	57,701
Merger reserves		(31,918)	(31,918)
Retained earnings		42,737	39,173
Equity attributable to owners of the Company		68,520	64,956
Non-controlling interests		704	-
Total Equity		69,224	64,956
Non-Current Liabilities			
Loans and borrowings	B8	21,492	13,440
Deferred tax liabilities		1,278	1,011
		22,770	14,451
Current Liabilities			
Trade payables		470	206
Other payables and accruals		4,013	3,808
Loans and borrowings	B8	1,822	1,562
Tax payable		-	697
		6,305	6,273
Total Liabilities		29,075	20,724
Total Equity and Liabilities		98,299	85,680
Net Assets Per Share (RM) ⁽²⁾		0.35	0.33



Registration No: 201801023077 (1285096-M)

Unaudited Interim Financial Report for The Fourth (4th) Quarter Ended 31 August 2023

**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 31 August 2023 of 194,573,000 ordinary shares (31 August 2022: 194,573,000 ordinary shares).

(The remainder of this page is intentionally left blank)



Registration No: 201801023077 (1285096-M)

Unaudited Interim Financial Report for The Fourth (4th) Quarter Ended 31 August 2023

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY ⁽¹⁾

	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		
Balance as at 31 August 2022 (Audited)	57,701	(31,918)	39,173	64,956	-	64,956
Total comprehensive income for the financial period	-	-	5,023	5,023	126	5,149
Acquisition of subsidiaries	-	-	-	-	1,586	1,586
Dividend paid	-	-	(1,459)	(1,459)	(1,008)	(2,467)
Balance as at 31 August 2023 (Unaudited)	57,701	(31,918)	42,737	68,520	704	69,224

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.

(The remainder of this page is intentionally left blank)



Registration No: 201801023077 (1285096-M)

Unaudited Interim Financial Report for The Fourth (4th) Quarter Ended 31 August 2023

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS ⁽¹⁾

	PERIOD-TO-DATE	
	31.08.2023	31.08.2022
	RM'000	RM'000
Cashflows from operating activities		
Profit before tax	6,711	7,335
Adjustments for:		
Change in fair value of other investment	(485)	-
Depreciation of property, plant and equipment	2,844	2,207
Gain on disposal of property, plant and equipment	(49)	(26)
Interest expenses		
- Finance lease	48	43
- Term loan	576	557
Interest income		
- Bank interest received	(171)	(438)
- Fixed deposit	(43)	(62)
- Investment income	(95)	(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	2
Unrealised loss on foreign exchange	73	107
Operating profit before working capital changes	9,411	9,857
Decrease/(increase) in inventories	1,175	(1,756)
Decrease in trade and other receivables	1,087	518
(Decrease)/increase in trade and other payables	(2,400)	197
Cash generated from operations	9,273	8,816
Income tax paid	(2,518)	(2,069)
Income tax refund	-	246
Interest received	171	438
Net cash generated from operating activities	6,926	7,431
Cashflows from investing activities		
Acquisition of other investments	(50)	-
Purchase of property, plant and equipment	(2,340)	(2,659)
Net proceeds from disposal of property, plant and equipment	60	26
Net cash outflows arising from acquisition of subsidiaries	(4,824)	-
Redemption of other investments	-	6,137
Net cash used in investing activities	(7,154)	3,504



Registration No: 201801023077 (1285096-M)

Unaudited Interim Financial Report for The Fourth (4th) Quarter Ended 31 August 2023

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

	PERIOD-TO-DATE	
	31.08.2023	31.08.2022
	RM'000	RM'000
Cashflows from financing activities		
Dividend paid	(1,008)	(1,946)
Placement of fixed deposits with licensed bank	-	(62)
Withdrawal of fixed deposits from licensed bank	3,609	-
Repayment of term loans, net	(1,935)	(5,225)
Drawdown of term loans	10,000	-
Repayment of lease liabilities, net	(386)	(507)
Proceeds from issuance of shares	-	23,433
Interest paid on lease liabilities	(48)	(43)
Interest paid on term loans	(576)	(557)
Interest received on fixed deposits	-	62
Net cash generated from financing activities	9,656	15,155
Net increase in cash and cash equivalents	9,428	26,090
Effect of exchange rate fluctuations	(73)	(107)
Cash and cash equivalents at beginning of financial year	32,500	6,517
Cash and cash equivalents at end of financial year	41,855	32,500

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.

(The remainder of this page is intentionally left blank)



Registration No: 201801023077 (1285096-M)

Unaudited Interim Financial Report for The Fourth (4th) Quarter Ended 31 August 2023

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

On 9 August 2023, the Board of Directors declared an interim single tier dividend of RM0.0075 per ordinary share amounting to RM1,459,297.50 for the financial year ending 31 August 2023, has been paid on 13 September 2023 to the shareholders of the Company whose names appear in the Record of Depositors on 30 August 2023.

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:

	3-MONTH ENDED		PERIOD-TO-DATE	
	31.08.2023	31.08.2022	31.08.2023	31.08.2022
	RM’000	RM’000	RM’000	RM’000
Operating Segment				
Revenue				
- Manufacturing	7,841	6,395	31,206	26,572
- Trading	1,216	1,727	5,414	5,733
- Inter-segment revenue	(859)	(382)	(4,042)	(1,852)
	8,198	7,740	32,578	30,453
Segment profit	3,917	3,324	15,166	15,753
Other income	391	303	1,146	1,014
Unallocated expenses	(2,274)	(1,778)	(8,977)	(8,832)
Finance cost	(164)	(141)	(624)	(600)
Income tax	(415)	(560)	(1,562)	(2,380)
Profit after tax	1,455	1,148	5,149	4,955

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.



Registration No: 201801023077 (1285096-M)

Unaudited Interim Financial Report for The Fourth (4th) Quarter Ended 31 August 2023

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

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 31.08.2023 RM'000	Audited As at 31.08.2022 RM'000
Property, plant and equipment Contracted but not provided for	786	250

A15. Related Party Transactions

	3-MONTH ENDED		PERIOD-TO-DATE	
	31.08.2023 RM'000	31.08.2022 RM'000	31.08.2023 RM'000	31.08.2022 RM'000
Rental expenses charged by a related party	22	4	80	14
Sales to a related party	(54)	(61)	(256)	(115)

(The remainder of this page is intentionally left blank)



Registration No: 201801023077 (1285096-M)

Unaudited Interim Financial Report for The Fourth (4th) Quarter Ended 31 August 2023

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 RM8.20 million for the current financial quarter ended 31 August 2023 ("**4Q2023**") as compared to RM7.74 million in the preceding year corresponding quarter ended 31 August 2022 ("**4Q2022**"). The 4Q2023 revenue primarily contributed from manufacturing activities.

The Group registered profit before tax ("**PBT**") of RM1.87 million in 4Q2023 as compared to RM1.71 million in 4Q2022. The increase in PBT is mainly due to professional and legal expenses which did not recur in 4Q2023 PBT.

B2. Comparison with Immediate Preceding Quarter's Results

	3-MONTH ENDED		CHANGES	
	31.08.2023	31.05.2023	RM'000	%
	RM'000	RM'000		
Revenue	8,198	8,440	(242)	(2.87)
Profit before tax	1,870	2,296	(426)	(18.55)

The Group recorded revenue of RM8.20 million in 4Q2023 as compared to RM8.44 million in the immediate preceding quarter ended 31 May 2023 ("**3Q2023**"), a decrease of RM0.24 million in 4Q2023. Such decrease was mainly derived from manufacturing activities.

The Group registered a PBT of RM1.87 million in 4Q2023, a decrease of RM0.43 million from RM2.30 million in 3Q2023. The decrease in PBT is mainly due higher administrative expenses such as increase in provision of directors' fees incurred in 4Q2023.

(The remainder of this page is intentionally left blank)

PART B - EXPLANATORY NOTES PURSUANT TO CHAPTER 9, APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD (CONTINUED)**B3. Prospects and Outlook**

Malaysian manufacturers reported demand weakness throughout 4th quarter of the Group's financial year. S&P Global Malaysia Manufacturing Purchasing Managers' Index ("PMI") was 47.7 points, 47.8 points and 47.8 points in June, July and August 2023 respectively. According to the report published on 2 October 2023 by S&P Global Market Intelligence, the macro environment remains challenging for manufacturing firms as demand remains muted with reports of weak customer confidence. With customer demand remaining subdued, manufacturers scaled back production and purchasing activity softened to the greatest degree since September 2021. This weakness in demand for inputs also fed through into stocks of purchases. A degree of spare capacity in the sector was signalled, as the level of outstanding business was depleted at one of the strongest rates in the series history (since July 2012). Employment levels also fell for the fifth month running, with evident of spare capacity shown in reducing backlogs of work for the sixteenth consecutive month, and at the steepest rate since July 2017.

Despite the completion of two acquisitions, Worldwide Die Cutting Mould Sdn Bhd and Kit Technology Sdn Bhd in September 2022 has generated positive result to us, the Group have yet to maximise the potential of these two acquisitions due to the macro environment stated above. As manufacturing demand continues to deteriorate, the incremental overheads and production cost from acquisitions have outpaced its incremental revenue, hence the Group's margin has taken a toll. Nonetheless, with the expanded resources controlled within the Group, the Group will continue to focus to complement the Group's existing production and market share within the Group.

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.

(The remainder of this page is intentionally left blank)



Registration No: 201801023077 (1285096-M)

Unaudited Interim Financial Report for The Fourth (4th) Quarter Ended 31 August 2023

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

B5. Income Tax Expense

	3-MONTH ENDED		PERIOD-TO-DATE	
	31.08.2023	31.08.2022	31.08.2023	31.08.2022
	RM'000	RM'000	RM'000	RM'000
In respect of current period:				
Income tax expense ⁽¹⁾	415	560	1,562	2,380
Effective tax rate (%)	23.28	32.79	23.58	32.45 ⁽²⁾
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 25.71%.

B6. Status of Corporate Proposals

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



Registration No: 201801023077 (1285096-M)

Unaudited Interim Financial Report for The Fourth (4th) Quarter Ended 31 August 2023

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 31 August 2023, the utilisation of proceeds is summarised as follows:

Details of Utilisation	Proposed Utilisation RM'000	Actual Utilisation RM'000	Unutilised Amount RM'000	Initial Timeframe for the Utilisation Upon Listing	Revised Timeline for the Utilisation Upon Listing
Acquisition of factory for Hotstar	8,800	8,800	-	Within 24 months	-
Capital expenditure comprising :					
• Purchase of new machineries	3,000	650	2,350	Within 24 months	Within 48 months
• Upgrade and development of computer software and server	1,300	344	956	Within 24 months	Within 48 months
Repayment of bank borrowings	4,000	4,000	-	Within 6 months	-
Marketing activities	1,500	326	1,174	Within 24 months	Within 48 months
General working capital	2,683	2,683	-	Within 24 months	-
Estimated listing expenses	3,000	3,000	-	Immediately	-
Total	24,283	19,803	4,480		

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 and announcement of the Extension of Time dated 29 September 2023.



Registration No: 201801023077 (1285096-M)

Unaudited Interim Financial Report for The Fourth (4th) Quarter Ended 31 August 2023

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

B8. Loan and Borrowings

	UNAUDITED	AUDITED
	As at	As at
	31.08.2023	31.08.2022
	RM'000	RM'000
Current		
Lease liabilities	657	512
Term loans	1,165	1,050
	<u>1,822</u>	<u>1,562</u>
Non-current		
Lease liabilities	320	532
Term loans	21,172	12,908
	<u>21,492</u>	<u>13,440</u>

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 2023.

B10. Dividend

On 9 August 2023, the Board of Directors declared an interim single tier dividend of RM0.0075 per ordinary share amounting to RM1,459,297.50 for the financial year ending 31 August 2023, has been paid on 13 September 2023 to the shareholders of the Company whose names appear in the Record of Depositors on 30 August 2023.

(The remainder of this page is intentionally left blank)



Registration No: 201801023077 (1285096-M)

Unaudited Interim Financial Report for The Fourth (4th) Quarter Ended 31 August 2023

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

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	
	31.08.2023 RM'000	31.08.2022 RM'000	31.08.2023 RM'000	31.08.2022 RM'000
Profit attributable to the Owner of the Company	1,412	1,148	5,023	4,955
Number of ordinary shares	194,573	194,573	194,573	194,573
Basic ⁽¹⁾ / Diluted ⁽²⁾ EPS (sen)	0.73	0.59	2.58	2.55

Notes:

- (1) EPS is calculated based on the Company's share capital of 194,573,000 ordinary shares (31 August 2022 : 194,573,000 ordinary shares).
- (2) Diluted EPS is calculated based on the Company's share capital of 194,573,000 ordinary shares.

(The remainder of this page is intentionally left blank)



Registration No: 201801023077 (1285096-M)

Unaudited Interim Financial Report for The Fourth (4th) Quarter Ended 31 August 2023

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	
	31.08.2023	31.08.2022	31.08.2023	31.08.2022
	RM'000	RM'000	RM'000	RM'000
Bad debts written off	-	-	-	-
Change in fair value of other investment	(151)	81	(485)	81
Depreciation of property, plant and equipment	730	531	2,844	2,162
Interest expense	166	138	624	586
Inventories written down due to slow-moving	-	1	-	1
Net impact on impairment (gain)/loss of trade receivables				
- Lifetime expected credit loss allowance	-	(6)	-	(6)
Property, plant and equipment written off	1	2	2	2
Unrealised loss on foreign exchange	20	63	73	113
Gain on disposal of property, plant and equipment	(2)	(17)	(49)	(26)
Interest income	(29)	(155)	(213)	(500)
Investment income	(56)	-	(95)	(1)

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 23 October 2023.

**BY ORDER OF THE BOARD
CEKD BERHAD
23 OCTOBER 2023**