



CEKD BERHAD

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

Interim Financial Report
For the 1st Quarter Ended
30 November 2023



Registration No: 201801023077 (1285096-M)

Unaudited Interim Financial Report for The First (1st) Quarter Ended 30 November 2023

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

	Note	3-MONTH ENDED		PERIOD-TO-DATE	
		30.11.2023 RM'000	30.11.2022 RM'000	30.11.2023 RM'000	30.11.2022 RM'000
Revenue		9,069	7,687	9,069	7,687
Cost of sales		(4,411)	(4,193)	(4,411)	(4,193)
Gross profit		4,658	3,494	4,658	3,494
Other income		294	180	294	180
Administrative expenses		(1,844)	(1,894)	(1,844)	(1,894)
Selling and distribution expenses		(361)	(298)	(361)	(298)
Other operating expenses		(3)	(5)	(3)	(5)
Net impairment loss on financial assets		-	-	-	-
Profit from operations		2,744	1,477	2,744	1,477
Finance costs		(153)	(133)	(153)	(133)
Profit before tax	B12	2,591	1,344	2,591	1,344
Income tax expense	B5	(615)	(340)	(615)	(340)
Net Profit/Total comprehensive income for the financial period		1,976	1,004	1,976	1,004
Net Profit/Total comprehensive income for the financial period attributable to :					
• Owners of the Company		1,912	1,001	1,912	1,001
• Non-controlling interests		64	3	64	3
		1,976	1,004	1,976	1,004
Earnings Per Share attributable to Owners of the Company					
Basic ⁽²⁾ / Diluted ⁽³⁾ EPS (sen)	B11	0.98	0.51	0.98	0.51



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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) Basic earnings per share ("**EPS**") is calculated based on the Company's share capital of 194,573,000 ordinary shares (30 November 2022: 194,573,000 ordinary shares).
- (3) 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 (1st) Quarter Ended 30 November 2023

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION ⁽¹⁾

	Note	UNAUDITED As at 30.11.2023 RM'000	AUDITED As at 31.08.2023 RM'000
ASSETS			
Non-Current Assets			
Property, plant and equipment		39,170	38,937
Goodwill on consolidation		1,177	1,177
		40,347	40,114
Current Assets			
Inventories		6,967	6,243
Trade receivables		7,237	6,934
Other receivables, deposits and prepayment		1,716	2,170
Tax recoverable		-	161
Other investments		18,020	695
Cash and bank balances		9,208	41,869
		43,148	58,072
Total Assets		83,495	98,186
Equity			
Invested equity		57,701	57,701
Merger reserves		(31,918)	(31,918)
Retained earnings		43,679	42,740
Equity attributable to owners of the Company		69,462	68,523
Non-controlling interests		785	721
Total Equity		70,247	69,244
Non-Current Liabilities			
Loans and borrowings	B8	4,904	21,104
Deferred tax liabilities		1,124	1,124
		6,028	22,228
Current Liabilities			
Trade payables		1,131	433
Other payables and accruals		3,772	4,029
Loans and borrowings	B8	2,124	2,124
Tax payable		193	128
		7,220	6,714
Total Liabilities		13,248	28,942
Total Equity and Liabilities		83,495	98,186
Net Assets Per Share (RM) ⁽²⁾		0.36	0.35



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

Notes:

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statements of Financial Position is disclosed in Note A1 and 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 2023 of 194,573,000 ordinary shares (30 November 2022: 194,573,000 ordinary shares).

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY ⁽¹⁾

	Attributable to Owners of the Company		Retained earnings RM'000	Total RM'000	Non- controlling interest RM'000	Total Equity RM'000
	Non-distributable	Distributable				
	Share Capital RM'000	Merger Reserves RM'000				
Balance as at 31 August 2023 (Audited)	57,701	(31,918)	42,740	68,523	721	69,244
Total comprehensive income for the financial period	-	-	1,912	1,912	64	1,976
Dividend paid	-	-	(973)	(973)	-	(973)
Balance as at 30 November 2023 (Unaudited)	57,701	(31,918)	43,679	69,462	785	70,247

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 (1st) Quarter Ended 30 November 2023

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS ⁽¹⁾

	PERIOD-TO-DATE	
	30.11.2023	31.08.2023
	RM'000	RM'000
Cashflows from operating activities		
Profit before tax	2,591	6,808
Adjustments for:		
Allowance of expected credit losses on trade receivables	-	181
Depreciation of property, plant and equipment	650	2,787
Fair value gain on other investments	(130)	(486)
Gain on remeasurement of lease contract	-	(93)
Gain on disposal of property, plant and equipment	-	(59)
Interest expenses	153	641
Interest income	(85)	(303)
Inventories written down	-	32
Property, plant and equipment written off	3	2
Reversal of allowance for expected credit losses of trade receivables		(6)
Unrealised loss/(gain) on foreign exchange	19	(71)
Operating profit before working capital changes	3,201	9,433
Changes in working capital:		
Inventories	(724)	1,175
Receivables	151	1,112
Payables	441	(474)
Cash generated from operations	3,069	11,246
Income tax paid	(389)	(2,518)
Net cash generated from operating activities	2,680	8,728
Cashflows from investing activities		
Acquisition of subsidiaries	-	(4,824)
Interest received	35	303
Placement of other investments	(17,145)	(145)
Purchase of property, plant and equipment	(886)	(2,281)
Proceeds from disposal of property, plant and equipment	-	83
Withdrawal of fixed deposits pledged with licensed banks	-	3,566
Net cash used in investing activities	(17,996)	(3,298)



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

	PERIOD-TO-DATE	
	30.11.2023 RM'000	31.08.2023 RM'000
Cashflows from financing activities		
Dividend paid	(973)	(2,954)
Interest paid	(153)	(641)
Drawdown of term loans	-	14,550
Repayment of term loans	(16,120)	(6,485)
Repayment of lease liabilities	(80)	(602)
Net cash (used in)/generated from financing activities	(17,326)	3,868
Net (decrease)/increase in cash and cash equivalents	(32,642)	9,298
Effect of exchange rate fluctuations	(19)	71
Cash and cash equivalents at beginning of financial period	41,869	32,500
Cash and cash equivalents at end of financial year	9,208	41,869

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 (1st) Quarter Ended 30 November 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 2023.

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:

		Effective dates for the financial periods beginning on or after
MFRS 17	Insurance Contracts	1 January 2023
Amendments to MFRS 17	Insurance Contracts	1 January 2023
Amendments to MFRS 17	Initial Application of MFRS 17 and MFRS 9 – Comparative Information	1 January 2023
Amendments to MFRS 101	Disclosure of Accounting Policies	1 January 2023
Amendments to MFRS 108	Definition of Accounting Estimates	1 January 2023
Amendments to MFRS 112	Deferred Tax related to Assets and Liabilities arising from Single Transaction	1 January 2023
Amendments to MFRS 112	International Tax Reform – Pillar Two Model Rules	1 January 2023
Amendments to MFRS 16	Leases Liability in a Sale and Leaseback	1 January 2024
Amendments to MFRS 101	Classification of Liabilities as Current or Non-current	1 January 2024
Amendments to MFRS 101	Non-current Liabilities with Covenants	1 January 2024
Amendments to MFRS 107 and MFRS 7	Supplier Finance Arrangements	1 January 2024
Amendments to MFRS 121	Lack of Exchangeability	1 January 2025
Amendments to MFRS 10 and MFRS 128	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred until further notice



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

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 2023.

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 29 November 2023, the Board of Directors declared an interim single tier dividend of RM0.005 per ordinary share amounting to RM972,865.00 for the financial year ending 31 August 2024, has been paid on 15 December 2023 to the shareholders of the Company whose names appear in the Record of Depositors on 30 November 2023.



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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	
	30.11.2023	30.11.2022	30.11.2023	30.11.2022
	RM’000	RM’000	RM’000	RM’000
Operating Segment				
Revenue				
- Manufacturing	8,256	7,090	8,256	7,090
- Trading	1,530	1,323	1,530	1,323
- Inter-segment revenue	(717)	(726)	(717)	(726)
	9,069	7,687	9,069	7,687
Segment profit	4,658	3,494	4,658	3,494
Other income	294	180	294	180
Unallocated expenses	(2,208)	(2,197)	(2,208)	(2,197)
Finance cost	(153)	(133)	(153)	(133)
Income tax	(615)	(340)	(615)	(340)
Profit after tax	1,976	1,004	1,976	1,004

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.



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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 30.11.2023 RM'000	Audited As at 31.08.2023 RM'000
Property, plant and equipment Contracted but not provided for	411	786

A15. Related Party Transactions

	3-MONTH ENDED		PERIOD-TO-DATE	
	30.11.2023 RM'000	30.11.2022 RM'000	30.11.2023 RM'000	30.11.2022 RM'000
Rental expenses charged by a related party	22	4	22	4
Sales to a related party	(56)	(69)	(56)	(69)

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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 reported a revenue of RM9.07 million for the current financial quarter ended 30 November 2023 ("**1Q2024**"), marking a significant increase from RM7.69 million in the corresponding quarter of the previous year, concluding on 30 November 2022 ("**1Q2023**"). This surge in revenue for 1Q2024 is credited to an escalation in exports to overseas markets.

Regarding profit before tax ("**PBT**"), the Group achieved RM2.59 million in 1Q2024, a notable upturn from RM1.33 million in 1Q2023. The growth in PBT is attributed to the positive impact of exporting to overseas markets.

B2. Comparison with Immediate Preceding Quarter's Results

	3-MONTH ENDED		CHANGES	
	30.11.2023	31.08.2023	RM'000	%
Revenue	9,069	8,198	871	10.62
Profit before tax	2,591	1,870	721	38.56

The Group recorded revenue of RM9.07 million in 1Q2024, compared to RM8.20 million in the immediate preceding quarter ended 31 August 2023 ("**4Q2023**"), reflecting an increase of RM0.87 million in 1Q2024.

The Group reported a PBT of RM2.59 million in 1Q2024, signifying a growth of RM0.72 million from RM1.87 million in 4Q2023.

The increase in revenue and PBT for 1Q2024 is attributable to the positive impact of exporting to overseas markets.

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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. Prospects and Outlook

As we enter the final quarter of Year 2023, which aligns with our group's 1Q2024, the Malaysian manufacturing sector confronts a complex landscape. The S&P Global Malaysia Manufacturing Purchasing Managers' Index ("PMI") indicates a concerning 15th consecutive month of decline in factory activity, reflecting weakened demand both domestically and globally. The shadows cast by global headwinds and supply chain disruptions has caused input cost inflation. With the elevating global raw material prices and currency weakness, our group is exposed to the increased risk, whereby most of our raw materials are imported and often transacted in USD and EUR.

Despite the headwinds of inflation, unpredictable geopolitical scenarios, and global supply chain vulnerabilities, Bank Negara Malaysia has forecasted continued economic growth anchored by resilient domestic demand. While serving the local market remains our core strength, we are actively exploring business opportunities within ASEAN and beyond, as evidenced by our increase in overseas sales compared to the same period last year.

In this volatile economic climate, our Group will remain agile. We will deepen and broaden our product offerings and services, catering to existing customers across all industries and pursuing new market opportunities both domestically and globally. Tight cost management and internal efficiency optimization will be our key strategies for driving growth in the upcoming quarter.

The enhancements in efficiency, productivity, and capacity utilisation not only guided us through challenges but also foster our growth opportunities and enhance our competitive edge. With strategic initiatives propelling these advancements, we are optimistic about the outlook for the next financial quarter and the financial year 2024.

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.

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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

	3-MONTH ENDED		PERIOD-TO-DATE	
	30.11.2023	30.11.2022	30.11.2023	30.11.2022
	RM'000	RM'000	RM'000	RM'000
In respect of current period:				
Income tax expense ⁽¹⁾	615	340	615	340
Effective tax rate (%)	23.74	25.30	23.74	25.30
Statutory tax rate (%)	24.00	24.00	24.00	24.00

Note:

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

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 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	1,351	1,649	Within 24 months	Within 48 months
• Upgrade and development of computer software and server	1,300	543	757	Within 24 months	Within 48 months
Repayment of bank borrowings	4,000	4,000	-	Within 6 months	-
Marketing activities	1,500	392	1,108	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	20,769	3,514		

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.



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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
	30.11.2023	31.08.2023
	RM'000	RM'000
Current		
Lease liabilities	458	458
Term loans ⁽¹⁾	1,666	1,666
	<u>2,124</u>	<u>2,124</u>
Non-current		
Lease liabilities	353	433
Term loans ⁽¹⁾	4,551	20,671
	<u>4,904</u>	<u>21,104</u>

The bank borrowings are secured and denominated in Ringgit Malaysia.

Note:

⁽¹⁾ The notable reduction in loans is attributed to the repayment of term loans during the current financial quarter.

B9. Material Litigation

There were no material litigation involving the Group as at 30 November 2023.

B10. Dividend

On 29 November 2023, the Board of Directors declared an interim single tier dividend of RM0.005 per ordinary share amounting to RM972,865.00 for the financial year ending 31 August 2024, has been paid on 15 December 2023 to the shareholders of the Company whose names appear in the Record of Depositors on 30 November 2023.

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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	
	30.11.2023	30.11.2022	30.11.2023	30.11.2022
	RM'000	RM'000	RM'000	RM'000
Profit attributable to the Owner of the Company	1,912	1,001	1,912	1,001
Number of ordinary shares	194,573	194,573	194,573	194,573
Basic ⁽¹⁾ / Diluted ⁽²⁾ EPS (sen)	0.98	0.51	0.98	0.51

Notes:

- (1) EPS is calculated based on the Company's share capital of 194,573,000 ordinary shares (30 November 2022 : 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	
	30.11.2023	30.11.2022	30.11.2023	30.11.2022
	RM'000	RM'000	RM'000	RM'000
Depreciation of property, plant and equipment	650	500	650	500
Interest expense	153	127	153	127
Property, plant and equipment written off	3	-	3	-
Unrealised loss/(gain) on foreign exchange	19	(9)	19	(9)
Fair value gain on other investments	(130)	-	(130)	-
Gain on disposal of property, plant and equipment	-	(14)	-	(14)
Interest income	(85)	(118)	(85)	(118)

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 29 January 2024.

**BY ORDER OF THE BOARD
CEKD BERHAD
29 JANUARY 2024**