



CEKD BERHAD

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

Interim Financial Report
For the 2nd Quarter Ended
29 February 2024



Registration No: 201801023077 (1285096-M)

Unaudited Interim Financial Report for The Second (2nd) Quarter Ended 29 February 2024

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

	Note	3-MONTH ENDED		PERIOD-TO-DATE	
		29.02.2024 RM'000	28.02.2023 RM'000	29.02.2024 RM'000	28.02.2023 RM'000
Revenue		8,224	8,247	17,293	15,935
Cost of sales		(4,301)	(4,559)	(8,736)	(8,753)
Gross profit		3,923	3,688	8,557	7,182
Other income		239	228	541	420
Administrative expenses		(2,178)	(2,232)	(4,008)	(4,131)
Selling and distribution expenses		(197)	(209)	(575)	(505)
Other operating expenses		-	-	-	(3)
Profit from operations		1,787	1,475	4,515	2,963
Finance costs		(39)	(164)	(192)	(296)
Profit before tax	B12	1,748	1,311	4,323	2,667
Income tax expense	B5	(427)	(268)	(1,034)	(620)
Net Profit/Total comprehensive income for the financial period		1,321	1,043	3,289	2,047
Net Profit/Total comprehensive income for the financial period attributable to :					
• Owners of the Company		1,247	1,017	3,156	2,018
• Non-controlling interests		74	26	133	29
		1,321	1,043	3,289	2,047
Earnings Per Share attributable to Owners of the Company					
Basic ⁽²⁾ / Diluted ⁽³⁾ EPS (sen)	B11	0.64	0.52	1.62	1.04



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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 (28 February 2023: 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 Second (2nd) Quarter Ended 29 February 2024

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION ⁽¹⁾

	Note	UNAUDITED As at 29.02.2024 RM'000	AUDITED As at 31.08.2023 RM'000
ASSETS			
Non-Current Assets			
Property, plant and equipment		38,936	38,937
Goodwill on consolidation		1,177	1,177
		40,113	40,114
Current Assets			
Inventories		6,692	6,243
Trade receivables		7,095	6,934
Other receivables, deposits and prepayment		2,280	2,170
Tax recoverable		-	161
Other investments		11,751	695
Cash and bank balances		7,222	41,869
		35,040	58,072
Total Assets		75,153	98,186
Equity			
Invested equity		57,701	57,701
Merger reserves		(31,918)	(31,918)
Retained earnings		43,464	42,740
Equity attributable to owners of the Company		69,247	68,523
Non-controlling interests		854	721
Total Equity		70,101	69,244
Non-Current Liabilities			
Loans and borrowings	B8	458	21,104
Deferred tax liabilities		1,124	1,124
		1,582	22,228
Current Liabilities			
Trade payables		691	433
Other payables and accruals		2,288	4,029
Loans and borrowings	B8	349	2,124
Tax payable		142	128
		3,470	6,714
Total Liabilities		5,052	28,942
Total Equity and Liabilities		75,153	98,186
Net Assets Per Share (RM) ⁽²⁾		0.36	0.35



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Unaudited Interim Financial Report for The Second (2nd) Quarter Ended 29 February 2024

**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 29 February 2024 of 194,573,000 ordinary shares (28 February 2023: 194,573,000 ordinary shares).

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Unaudited Interim Financial Report for The Second (2nd) Quarter Ended 29 February 2024

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 2023 (Audited)	57,701	(31,918)	42,740	68,523	721	69,244
Total comprehensive income for the financial period	-	-	3,156	3,156	133	3,289
Dividend paid	-	-	(2,432)	(2,432)	-	(2,432)
Balance as at 29 February 2024 (Unaudited)	57,701	(31,918)	43,464	69,247	854	70,101

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 Second (2nd) Quarter Ended 29 February 2024

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS ⁽¹⁾

	PERIOD-TO-DATE	
	29.02.2024	31.08.2023
	RM'000	RM'000
Cashflows from operating activities		
Profit before tax	4,323	6,808
Adjustments for:		
Allowance of expected credit losses on trade receivables	-	181
Depreciation of property, plant and equipment	1,327	2,787
Fair value gain on other investments	(218)	(486)
Gain on remeasurement of lease contract	-	(93)
Gain on disposal of property, plant and equipment	(16)	(59)
Interest expenses	192	641
Interest income	(129)	(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	85	(71)
Operating profit before working capital changes	5,567	9,433
Changes in working capital:		
Inventories	(449)	1,175
Receivables	(272)	1,112
Payables	(1,483)	(474)
Cash generated from operations	3,363	11,246
Income tax paid	(859)	(2,518)
Net cash generated from operating activities	2,504	8,728
Cashflows from investing activities		
Acquisition of subsidiaries	-	(4,824)
Interest received	56	303
Placement of other investments	(10,765)	(145)
Purchase of property, plant and equipment	(1,328)	(2,281)
Proceeds from disposal of property, plant and equipment	16	83
Withdrawal of fixed deposits pledged with licensed banks	-	3,566
Net cash used in investing activities	(12,021)	(3,298)



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

	PERIOD-TO-DATE	
	29.02.2024	31.08.2023
	RM'000	RM'000
Cashflows from financing activities		
Dividend paid	(2,432)	(2,954)
Interest paid	(192)	(641)
Drawdown of term loans	-	14,550
Repayment of term loans	(22,255)	(6,485)
Repayment of lease liabilities	(166)	(602)
Net cash (used in)/generated from financing activities	(25,045)	3,868
Net (decrease)/increase in cash and cash equivalents	(34,562)	9,298
Effect of exchange rate fluctuations	(85)	71
Cash and cash equivalents at beginning of financial period/year	41,869	32,500
Cash and cash equivalents at end of financial period/year	7,222	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 Second (2nd) Quarter Ended 29 February 2024

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 30 January 2024, 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 2024, has been paid on 4 March 2024 to the shareholders of the Company whose names appear in the Record of Depositors on 19 February 2024.

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	
	29.02.2024	28.02.2023	29.02.2024	28.02.2023
	RM’000	RM’000	RM’000	RM’000
Operating Segment				
Revenue				
- Manufacturing	7,709	7,973	15,965	15,063
- Trading	1,244	1,692	2,774	3,016
- Inter-segment revenue	(729)	(1,418)	(1,446)	(2,144)
	8,224	8,247	17,293	15,935
Segment profit	3,923	3,688	8,557	7,182
Other income	239	228	541	420
Unallocated expenses	(2,375)	(2,441)	(4,583)	(4,639)
Finance cost	(39)	(164)	(192)	(296)
Income tax	(427)	(268)	(1,034)	(620)
Profit after tax	1,321	1,043	3,289	2,047

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 29.02.2024 RM'000	Audited As at 31.08.2023 RM'000
Property, plant and equipment Contracted but not provided for	211	786

A15. Related Party Transactions

	3-MONTH ENDED		PERIOD-TO-DATE	
	29.02.2024 RM'000	28.02.2023 RM'000	29.02.2024 RM'000	28.02.2023 RM'000
Rental expenses charged by a related party	23	22	45	37
Sales to a related party	(50)	(59)	(106)	(128)

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Unaudited Interim Financial Report for The Second (2nd) Quarter Ended 29 February 2024

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 revenue of RM8.22 million for the current financial quarter ended 29 February 2024 ("**2Q2024**"), showing a slight decrease from RM8.25 million in the corresponding quarter of the previous year, ending on 28 February 2023 ("**2Q2023**") primarily due to reduced manufacturing activities.

Regarding Profit Before Tax ("**PBT**"), the Group achieved RM1.75 million in 2Q2024, a notable upturn from RM1.31 million in 2Q2023. The increase in PBT is mainly attributed to one-off professional expenses incurred in the acquisition of subsidiaries, which do not recur in 2Q2024 PBT. Additionally, the settlement of loan and borrowings has contributed to savings in finance costs.

B2. Comparison with Immediate Preceding Quarter's Results

	3-MONTH ENDED		CHANGES	
	29.02.2024	30.11.2023		
	RM'000	RM'000	RM'000	%
Revenue	8,224	9,069	(845)	(9.32)
Profit before tax	1,748	2,591	(843)	(32.54)

The Group recorded revenue of RM8.22 million in 2Q2024, compared to RM9.07 million in the immediate preceding quarter ended 30 November 2023 ("**1Q2024**"), reflecting decrease of RM0.85 million in 2Q2024.

The Group reported a PBT of RM1.75 million in 2Q2024, signifying a drop of RM0.84 million from RM2.59 million in 2Q2023.

The decline in revenue and PBT was largely attributed to fewer working days during festival celebrations. Despite this, the revenue for 2Q2024 shows minimal change compared to that of 2Q2023.

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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 conclude the books for 2Q2024, the domestic market is showing tentative signs of stabilization. The S&P Global Malaysia Manufacturing Purchasing Managers' Index rose to 49.5 in February 2024 from 49.0 in January 2024, marking the softest deterioration since the current sequence of decline began in September 2022.

At CEKD, we have practiced tight cost management and internal efficiency optimization throughout, given the unfavourable business macro-environment. The synergy between newly acquired subsidiaries has also begun to generate business traction. Consequently, despite 2Q2024 being our softest quarter due to the long break for Christmas and Chinese New Year, we were able to improve our gross profit margin to 47.70% in 2Q2024 from 44.72% in 2Q2023. To further enhance our cash flow and ensure financial stability, we significantly reduced our loans and borrowings in 2Q2024, nearly eliminating them. This has reduced concerns in an environment of ever-rising interest rates that could otherwise strain our balance sheet. Cash generated from operations is being invested in money-market instruments to enable us to act swiftly when merger and acquisition opportunities arise.

Our diversified product portfolio allows us to adapt to evolving market needs. We remain active in pursuing new business opportunities and nurturing relationships with new customers, both domestically and internationally.

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	
	29.02.2024	28.02.2023	29.02.2024	28.02.2023
	RM'000	RM'000	RM'000	RM'000
In respect of current period:				
Income tax expense ⁽¹⁾	427	268	1,034	620
Effective tax rate (%)	24.43	20.42	23.92	23.24
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 29 February 2024, 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
	29.02.2024	31.08.2023
	RM'000	RM'000
Current		
Lease liabilities	267	458
Term loans ⁽¹⁾	82	1,666
	<u>349</u>	<u>2,124</u>
Non-current		
Lease liabilities	458	433
Term loans ⁽¹⁾	-	20,671
	<u>458</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 settlement of term loans during the current financial quarter.

B9. Material Litigation

There were no material litigation involving the Group as at 29 February 2024.

B10. Dividend

On 30 January 2024, 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 2024, has been paid on 4 March 2024 to the shareholders of the Company whose names appear in the Record of Depositors on 19 February 2024.

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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	
	29.02.2024	28.02.2023	29.02.2024	28.02.2023
	RM'000	RM'000	RM'000	RM'000
Profit attributable to the Owner of the Company	1,247	1,017	3,156	2,018
Number of ordinary shares	194,573	194,573	194,573	194,573
Basic ⁽¹⁾ / Diluted ⁽²⁾ EPS (sen)	0.64	0.52	1.62	1.04

Notes:

- (1) EPS is calculated based on the Company's share capital of 194,573,000 ordinary shares (28 February 2023 : 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	
	29.02.2024	28.02.2023	29.02.2024	28.02.2023
	RM'000	RM'000	RM'000	RM'000
Depreciation of property, plant and equipment	665	859	1,327	1,359
Interest expense	40	169	192	296
Property, plant and equipment written off	-	-	3	-
Unrealised loss on foreign exchange	62	50	85	41
Fair value gain on other investments	(89)	(156)	(218)	(156)
Gain on disposal of property, plant and equipment	(16)	(33)	(16)	(47)
Interest income	(44)	(52)	(129)	(170)

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 April 2024.

**BY ORDER OF THE BOARD
CEKD BERHAD
23 APRIL 2024**