



CEKD BERHAD

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

Interim Financial Report
For the 4th Quarter Ended
31 August 2024



Registration No: 201801023077 (1285096-M)

Unaudited Interim Financial Report for The Fourth Quarter Ended 31 August 2024

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

	Note	3-MONTH ENDED		YEAR-TO-DATE	
		31.8.2024 RM'000	31.8.2023 RM'000	31.8.2024 RM'000	31.8.2023 RM'000
Revenue		9,881	8,198	36,238	32,550
Cost of sales		(4,672)	(4,281)	(17,752)	(17,181)
Gross profit		5,209	3,917	18,486	15,369
Other income		182	391	879	1,243
Selling and distribution expenses		(346)	(225)	(1,172)	(1,611)
Administrative expenses		(2,509)	(2,048)	(8,497)	(7,361)
Other operating expenses		(6)	(1)	(7)	(16)
Net loss on impairment of financial assets		40	-	40	(175)
Profit from operations		2,570	2,034	9,729	7,449
Finance costs		(29)	(164)	(231)	(641)
Profit before tax	B12	2,541	1,870	9,498	6,808
Income tax expense	B5	(613)	(415)	(2,279)	(1,638)
Net Profit/Total comprehensive income for the financial period/year		1,928	1,455	7,219	5,170
Net Profit/Total comprehensive income for the financial period/year attributable to:					
Owners of the Company		1,896	1,412	6,832	5,026
Non-controlling interests		32	43	387	144
		1,928	1,455	7,219	5,170
Earnings per share attributable to Owners of the Company (sen):					
Basic ⁽²⁾ /Diluted ⁽³⁾	B11	0.97	0.73	3.51	2.58

Notes:

(1) The basis of preparation of the Unaudited Condensed Consolidated Statement 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 (31 August 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 CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	UNAUDITED	AUDITED
	As at	As at
	31.8.2024	31.8.2023
	RM'000	RM'000
ASSETS		
Non-Current Assets		
Property, plant and equipment	40,948	38,937
Goodwill on consolidation	1,177	1,177
	<u>42,125</u>	<u>40,114</u>
Current Assets		
Inventories	6,747	6,243
Trade receivables	8,020	6,934
Other receivables, deposits and prepayments	1,502	2,170
Tax recoverable	350	161
Other investments	11,863	695
Cash and bank balances	10,579	41,869
	<u>39,061</u>	<u>58,072</u>
TOTAL ASSETS	<u>81,186</u>	<u>98,186</u>
EQUITY		
Invested equity	57,701	57,701
Merger reserves	(31,918)	(31,918)
Retained earnings	45,681	42,740
Equity attributable to owners of the Company	<u>71,464</u>	<u>68,523</u>
Non-controlling interests	928	721
Total Equity	<u>72,392</u>	<u>69,244</u>
Non-Current Liabilities		
Loans and borrowings B8	1,578	21,104
Deferred tax liabilities	1,247	1,124
	<u>2,825</u>	<u>22,228</u>
Current Liabilities		
Trade payables	533	433
Other payables and accruals	4,469	4,029
Loans and borrowings B8	513	2,124
Tax payable	454	128
	<u>5,969</u>	<u>6,714</u>
Total Liabilities	<u>8,794</u>	<u>28,942</u>
TOTAL EQUITY AND LIABILITIES	<u>81,186</u>	<u>98,186</u>
Net Assets Per Share (RM)⁽²⁾	<u>0.37</u>	<u>0.35</u>

Notes:

(1) The basis of preparation of the Unaudited Condensed Consolidated Statement 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 2024 of 194,573,000 ordinary shares (31 August 2023: 194,573,000 ordinary shares).



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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY⁽¹⁾

	Attributable To Owners of The Company				Non-controlling Interests	Total Equity
	Non-distributable		Distributable			
	Share Capital	Merger Reserves	Retained Earnings	Total		
	RM'000	RM'000	RM'000	RM'000	RM'000	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 year	-	-	6,832	6,832	387	7,219
Transaction with owners						
Dividend paid to owners of the Company	-	-	(3,891)	(3,891)	-	(3,891)
Dividend paid to non-controlling interest	-	-	-	-	(180)	(180)
Balance as at 31 August 2024 (Unaudited)	57,701	(31,918)	45,681	71,464	928	72,392

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 Fourth Quarter Ended 31 August 2024

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS⁽¹⁾

	YEAR-TO-DATE	
	31.8.2024 RM'000	31.8.2023 RM'000
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before taxation	9,498	6,808
Adjustments for:		
Allowance of expected credit loss on trade receivables	-	181
Bad debt written off	58	-
Depreciation of property, plant and equipment	2,799	2,787
Fair value gain on other investments	(359)	(486)
Gain on remeasurement of lease contract	(6)	(93)
Gain on disposal of property, plant and equipment	(16)	(59)
Interest expenses	231	641
Interest income	(248)	(303)
Inventories written down	-	32
Property, plant and equipment written off	7	2
Reversal of allowance for expected credit losses of trade receivables	(98)	(6)
Unrealised loss/(gain) on foreign exchange	210	(71)
Operating profit before changes in working capital	12,076	9,433
Changes in working capital:		
Inventories	(504)	1,175
Receivables	(377)	1,112
Payables	540	(474)
Cash generated from operations	11,735	11,246
Income tax paid	(2,019)	(2,518)
Net cash generated from operating activities	9,716	8,728
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition of subsidiaries	-	(4,824)
Interest received	248	303
Placement of other investments	(10,809)	(145)
Purchase of property, plant and equipment	(4,442)	(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	(14,987)	(3,298)
CASH FLOW FROM FINANCING ACTIVITIES		
Dividend paid	(3,891)	(2,954)
Dividends paid to non-controlling interest	(180)	-
Interest paid	(231)	(641)
Drawdown of term loans	-	14,550
Repayment of term loans	(21,064)	(6,485)
Repayment of lease liabilities	(443)	(602)
Net cash (used in)/generated from financing activities	(25,809)	3,868



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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS⁽¹⁾
(CONT'D)

	YEAR-TO-DATE	
	31.8.2024	31.8.2023
	RM'000	RM'000
Net (decrease)/increase in cash and cash equivalents	(31,080)	9,298
Effects of exchange rate changes	(210)	71
Cash and cash equivalents at beginning of the financial year	41,869	32,500
Cash and cash equivalents at end of the financial year	10,579	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 Fourth Quarter Ended 31 August 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 MFRRS 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 MFRS7	Supplier Finance Arrangements	1 January 2024
Amendments to MFRS 121	Lack of Exchangeability	1 January 2024
Amendments to MFRS 9 and MFRS 7	Amendments to the Classification and Measurement of Financial Instruments	1 January 2026
MFRS 19	Subsidiaries without Public Accountability: Disclosur	1 January 2027
MFRS 18	Presentation and Disclosure in Financial Statements	1 January 2027



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

A2. Significant Accounting Policies (Cont'd)

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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The initial applications of the above-mentioned MFRSs are not expected to have any significant impacts on the financial statements of the Group and of the Company.

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.



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

A8. Dividends Paid

An interim single tier dividend of RM0.005 per ordinary share amounting to RM972,865.00 for the financial year ended 31 August 2024 was approved by Board of Directors on 15 November 2023 and was paid on 15 December 2023.

An interim single tier dividend of RM0.0075 per ordinary share amounting to RM1,459,297.50 for the financial year ended 31 August 2024 was approved by Board of Directors on 30 January 2024 and was paid on 4 March 2024.

An interim single tier dividend of RM0.0075 per ordinary share amounting to RM1,459,297.50 for the financial year ended 31 August 2024 was approved by Board of Directors on 24 July 2024 and was paid on 27 September 2024.

A9. Segmental Information

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

	3-MONTH EDNDED		YEAR-TO-DATE	
	31.8.2024	31.8.2023	31.8.2024	31.8.2023
	RM'000	RM'000	RM'000	RM'000
Operating Segment				
Revenue				
- Manufacturing	9,754	7,841	34,611	31,206
- Trading	1,591	1,216	5,644	5,414
- Inter-segment revenue	(1,464)	(859)	(4,017)	(4,070)
Revenue from external parties	<u>9,881</u>	<u>8,198</u>	<u>36,238</u>	<u>32,550</u>
Segment profit	5,209	3,917	18,486	15,369
Other income	182	391	879	1,243
Unallocated expenses	(2,821)	(2,274)	(9,636)	(9,163)
Finance cost	(29)	(164)	(231)	(641)
Income tax	(613)	(415)	(2,279)	(1,638)
Profit after tax	<u>1,928</u>	<u>1,455</u>	<u>7,219</u>	<u>5,170</u>



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

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 current quarter under review.

A14. Capital Commitments

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

	UNAUDITED	AUDITED
	As at	As at
	31.8.2024	31.8.2023
	RM'000	RM'000
Property, plant and equipment Contracted but not provided for	-	786

A15. Related Party Transactions

	3-MONTH EDNDED		YEAR-TO-DATE	
	31.8.2024	31.8.2023	31.8.2024	31.8.2023
	RM'000	RM'000	RM'000	RM'000
Rental expenses charged by a related party	23	22	92	80
Sales to a related party	(72)	(54)	(226)	(256)



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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 revenue of RM9.88 million for the current financial quarter ended 31 August 2024 ("**4Q2024**"), an increase from RM8.20 million in the corresponding quarter of the previous year, ended on 31 August 2023 ("**4Q2023**"). This growth in the revenue is primarily attributed to the increase in manufacturing activities.

For the Profit Before Tax ("**PBT**"), the Group recorded RM2.54 million in 4Q2024, representing an increase of RM0.67 million from RM1.87 million in 4Q2023. The rise in PBT is primarily driven by the increase in revenue.

B2. Comparison with Immediate Preceding Quarter's Results

	3-MONTH EDNDED		CHANGES	
	31.8.2024 RM'000	31.5.2024 RM'000	RM'000	%
Revenue	9,881	9,067	814	8.98
Profit before tax	2,541	2,735	(194)	(7.09)

The Group recorded a revenue of RM9.88 million in 4Q2024, up from RM9.07 million in the immediate preceding quarter ("**3Q2024**"), resulting in an increase of RM0.81 million in 4Q2024. The increase was mainly derived from manufacturing activities.

Additional, the Group reported a PBT of RM2.54 million for 4Q2024, which represents a slight decrease of RM0.19 million compared to the PBT of RM2.74 million in 3Q2024. The decrease in PBT was mainly due to the increase in administrative expenses, such as staff cost in 4Q2024.



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

B3. Prospects and Outlook

The S&P Global Malaysia Manufacturing Purchasing Managers' Index declined to 49.7 in July 2024, down from 49.9 in June, and remained steady at 49.7 in August 2024. Data from the survey indicated that demand in the manufacturing sector is likely to continue being subdued in the coming months, as manufacturers reported weak customer confidence throughout August. Due to this persistent lack of demand, manufacturers reduced production for the third consecutive month.

Since the last quarter, the USA, China, and Japan, which account for 62.8% of global GDP, made key economic moves. Japan raised interest rates in July, the US Federal Reserve cut rates in September, and China implemented stimulus measures. As a result, the Ringgit Malaysia ("**MYR**") appreciated by 12% against the US Dollar ("**USD**") and 6% against the Renmibi ("**RMB**"). While this may lower future import costs, the rapid MYR appreciation has led to export losses due to discrepancies in USD quotations, and increased competition from China, where the RMB has weakened.

Our focus remains on the micro aspects of our business, adhering to our philosophy of operational efficiency. In the fourth quarter of 2024, we reaped the benefits of this approach, achieving a 0.6% improvement in our gross margin, which increased from 51.9% to 52.7% compared to the previous quarter. For instance, of the RM24.28 million we raised, approximately RM22.00 million has been utilised, leaving around RM2.20 million in unutilised IPO proceeds, mainly allocated for marketing. We exercise caution in our marketing strategies, investing only in activities that are likely to generate immediate returns.

We continue to seek opportunities for both organic and inorganic growth. On the inorganic front, we target acquisitions that align with our core competencies, while organically, we pursue international expansion through active customer engagement and global marketing initiatives.

B4. Variance of Actual Profit from Profit Forecast

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 (CONT'D)

B5. Income Tax Expense

	3-MONTH ENDED		YEAR-TO-DATE	
	31.8.2024	31.8.2023	31.8.2024	31.8.2023
	RM'000	RM'000	RM'000	RM'000
In respect of current period/year:				
Income tax expense ⁽¹⁾	613	415	2,279	1,638
Effective tax rate (%)	24.12%	22.19%	23.99%	24.06%
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 (CONT'D)

B7. Utilisation of Proceeds from IPO

As at 31 August 2024, the utilisation of proceeds is summarised as follows:

Details of Utilisation	Proposed Utilisation RM'000	Actual Utilisation RM'000	Unutilisation 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	2,355	645	Within 24 months	Within 48 months
- Upgrade and development of computer software and server	1,300	642	658	Within 24 months	Within 48 months
Repayment of bank borrowings	4,000	4,000	-	Within 6 months	-
Marketing activities	1,500	589	911	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	22,069	2,214		

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 (CONT'D)

B8. Loan and Borrowings

	UNAUDITED As at 31.8.2024 RM'000	AUDITED As at 31.8.2023 RM'000
Current		
Lease liabilities	330	458
Term loan ⁽¹⁾	183	1,666
	<u>513</u>	<u>2,124</u>
Non-current		
Lease liabilities	489	433
Term loan ⁽¹⁾	1,089	20,671
	<u>1,578</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 in 2Q2024.

B9. Material Litigation

There were no material litigation involving the Group as at 31 August 2024.

B10. Dividend

The total dividend declared for the current financial year ended 31 August 2024 : RM0.02 per ordinary share.

B11. Earnings per Share ("EPS")

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

	3-MONTH ENDED		YEAR-TO-DATE	
	31.8.2024	31.8.2023	31.8.2024	31.8.2023
Profit attributable to owners of the Company (RM'000)	1,896	1,412	6,832	5,026
Number of ordinary shares ('000)	194,573	194,573	194,573	194,573
Basic ⁽¹⁾ /Diluted ⁽²⁾ EPS (sen)	<u>0.97</u>	<u>0.73</u>	<u>3.51</u>	<u>2.58</u>



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

B11. Earnings per Share ("EPS") (Cont'd)

Notes:

- (1) EPS is calculated based on the Company's share capital of 194,573,000 ordinary shares (31 August 2023 : 194,573,000 ordinary shares).
- (2) Diluted EPS is calculated based on the Company's share capital of 194,573,000 ordinary shares.

B12. Notes to the Condensed Consolidated Statement of Profit and Other Comprehensive Income

	3-MONTH ENDED		YEAR-TO-DATE	
	31.8.2024	31.8.2023	31.8.2024	31.8.2023
	RM'000	RM'000	RM'000	RM'000
Allowance of expected credit loss on trade receivables	-	-	-	181
Bad debts written off	58	-	58	-
Depreciation of property, plant and equipment	788	730	2,799	2,787
Interest expense	29	166	231	641
Inventories written down	-	32	-	32
Property, plant and equipment written off	7	1	7	2
Fair value gain on other investments	(58)	(151)	(359)	(486)
Interest income	(80)	(29)	(248)	(303)
Gain on disposal of property, plant and equipment	(3)	(2)	(16)	(59)
Gain on remeasurement and modification of leases	(6)	(93)	(6)	(93)
Reversal of allowance for expected credit loss on trade receivables	(98)	-	(98)	(6)
Unrealised loss/(gain) on foreign exchange, net	93	20	210	(71)

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 21 October 2024.

**BY ORDER OF THE BOARD
CEKD BERHAD
21 OCTOBER 2024**