

**Chin Teck Plantations Berhad 195801000113 (3250-V)**  
**(Incorporated in Malaysia)**

**Condensed consolidated statements of profit or loss**  
**For the third financial quarter ended 31 May 2021**

	Third financial quarter		Nine months	
	31.5.2021 RM'000	31.5.2020 RM'000	31.5.2021 RM'000	31.5.2020 RM'000
<b>Revenue</b>	49,131	33,692	130,967	90,658
Cost of sales	(21,492)	(14,867)	(60,423)	(49,912)
<b>Gross profit</b>	<u>27,639</u>	<u>18,825</u>	<u>70,544</u>	<u>40,746</u>
<b>Other items of income</b>				
Interest income	1,413	2,021	4,436	6,558
Dividend income	680	200	1,173	634
Other income	2,760	2,244	3,295	3,001
<b>Other items of expenses</b>				
Selling expenses	(925)	(927)	(2,783)	(2,726)
Administrative expenses	(5,676)	(5,679)	(17,131)	(16,648)
Other expenses	(2,418)	-	(2,241)	-
Share of results of an associate and joint ventures	<u>3,619</u>	<u>(1,723)</u>	<u>6,338</u>	<u>(2,049)</u>
<b>Profit before tax</b>	<u>27,092</u>	<u>14,961</u>	<u>63,631</u>	<u>29,516</u>
Income tax expense	(4,565)	(3,770)	(12,095)	(7,244)
<b>Profit net of tax</b>	<u>22,527</u>	<u>11,191</u>	<u>51,536</u>	<u>22,272</u>
<b>Earnings per stock unit attributable to owners of the Company (sen per stock unit)</b>				
Basic	24.66	12.25	56.41	24.38
Diluted	<u>24.66</u>	<u>12.25</u>	<u>56.41</u>	<u>24.38</u>

**Chin Teck Plantations Berhad 195801000113 (3250-V)**  
**(Incorporated in Malaysia)**

**Condensed consolidated statements of comprehensive income**  
**For the third financial quarter ended 31 May 2021**

	Third financial quarter		Nine months	
	31.5.2021 RM'000	31.5.2020 RM'000	31.5.2021 RM'000	31.5.2020 RM'000
<b>Profit net of tax</b>	22,527	11,191	51,536	22,272
<b>Other comprehensive income/(loss):</b>				
<b>Other comprehensive income/(loss) that may be reclassified to profit or loss in subsequent periods:</b>				
Foreign currency translation	(242)	1,379	1,279	369
Net gain/(loss) on fair value changes of investment securities	605	(359)	798	(400)
- Transfer to profit or loss upon disposal	-	(109)	1	(109)
- Net gain/(loss) on fair value changes of of investment securities	605	(250)	797	(291)
<b>Total other comprehensive income/(loss) that may be reclassified to profit or loss in subsequent periods</b>	363	1,020	2,077	(31)
<b>Other comprehensive income/(loss) that will not be reclassified to profit or loss in subsequent periods:</b>				
Net gain/(loss) on fair value changes of investment securities	4,827	(6,182)	12,065	(5,307)
Share of other comprehensive income/(loss) of joint ventures	8	6	(7)	170
<b>Total other comprehensive income/(loss) that will not be reclassified to profit or loss in subsequent periods</b>	4,835	(6,176)	12,058	(5,137)
<b>Total other comprehensive income/(loss)</b>	5,198	(5,156)	14,135	(5,168)
<b>Total comprehensive income</b>	27,725	6,035	65,671	17,104

**Chin Teck Plantations Berhad 195801000113 (3250-V)**  
**(Incorporated in Malaysia)**

**Condensed consolidated statements of financial position**  
**As at 31 May 2021**

	<b>31.5.2021</b>	<b>31.8.2020</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>Assets</b>		
<b>Non-current assets</b>		
Property, plant and equipment	122,508	121,129
Investments in an associate and joint ventures	172,883	169,377
Investment securities	89,659	74,185
	<u>385,050</u>	<u>364,691</u>
<b>Current assets</b>		
Inventories	5,353	4,172
Consumable biological assets	4,852	6,993
Receivables	15,983	18,106
Income tax recoverable	3	-
Cash and bank balances	361,301	325,148
	<u>387,492</u>	<u>354,419</u>
<b>Total assets</b>	<u>772,542</u>	<u>719,110</u>
<b>Current liabilities</b>		
Payables	10,676	14,465
Income tax payable	2,669	1,157
	<u>13,345</u>	<u>15,622</u>
<b>Non-current liabilities</b>		
Deferred tax liabilities	<u>23,425</u>	<u>23,337</u>
<b>Total liabilities</b>	<u>36,770</u>	<u>38,959</u>
<b>Equity attributable to owners of the Company</b>		
Share capital	111,017	111,017
Other reserves	969	(11,608)
Retained profits	623,786	580,742
Total equity	<u>735,772</u>	<u>680,151</u>
<b>Total equity and liabilities</b>	<u>772,542</u>	<u>719,110</u>
<b>Net assets per stock unit attributable to owners of the Company (RM)</b>	<u>8.05</u>	<u>7.44</u>

**Chin Teck Plantations Berhad 195801000113 (3250-V)**  
**(Incorporated in Malaysia)**

**Condensed consolidated statement of changes in equity**  
**For the third financial quarter ended 31 May 2021**

	Equity attributable to owners of the Company, total RM'000	Non-distributable		Distributable
		Share capital RM'000	Other reserves RM'000	Retained profits RM'000
<b>As at 1 September 2019</b>	672,622	111,017	7,420	554,185
Profit for the period	22,272	-	-	22,272
Other comprehensive loss	(5,168)	-	(5,168)	-
Transfer of fair value adjustment reserve to retained profits upon disposal of investment securities	-	-	(5,188)	5,188
Transaction with owners				
Dividend, representing total transaction with owners	(7,309)	-	-	(7,309)
<b>As at 31 May 2020</b>	<b>682,417</b>	<b>111,017</b>	<b>(2,936)</b>	<b>574,336</b>
<b>As at 1 September 2020</b>	680,151	111,017	(11,608)	580,742
Profit for the period	51,536	-	-	51,536
Other comprehensive income	14,135	-	14,135	-
Transfer of fair value adjustment reserve to retained profits upon disposal of investment securities	-	-	(1,558)	1,558
Transaction with owners				
Dividend, representing total transaction with owners	(10,050)	-	-	(10,050)
<b>As at 31 May 2021</b>	<b>735,772</b>	<b>111,017</b>	<b>969</b>	<b>623,786</b>

**Chin Teck Plantations Berhad 195801000113 (3250-V)**  
**(Incorporated in Malaysia)**

**Condensed consolidated statements of cash flows**  
**For the third financial quarter ended 31 May 2021**

	<b>Nine months</b>	
	<b>31.5.2021</b>	<b>31.5.2020</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>Operating activities</b>		
Profit before tax	63,631	29,516
Adjustments for:		
Amortisation of right-of-use assets	238	238
Depreciation of property, plant and equipment	4,833	4,489
Dividend income	(1,173)	(634)
Fair value loss/(gain) on consumable biological assets	2,141	(1,189)
Gain on disposal of property, plant and equipment	(298)	-
Interest income	(4,436)	(6,558)
Net fair value loss/(gain) on investment securities (transfer to profit or loss upon disposal)	1	(109)
Property, plant and equipment written off	9	-
Share of results of an associate and joint ventures	(6,338)	2,049
Unrealised gain on foreign exchange	(1,782)	(1,047)
Total adjustments	<u>(6,805)</u>	<u>(2,761)</u>
<b>Operating cash flows before changes in working capital</b>	<b>56,826</b>	<b>26,755</b>
Changes in working capital		
(Increase)/decrease in inventories	(1,181)	2,183
Decrease in receivables	801	1,519
Decrease in payables	(3,789)	(384)
Total changes in working capital	<u>(4,169)</u>	<u>3,318</u>
<b>Cash flows from operations</b>	<b>52,657</b>	<b>30,073</b>
Income taxes paid	(10,498)	(6,719)
<b>Net cash flows generated from operating activities</b>	<b><u>42,159</u></b>	<b><u>23,354</u></b>
<b>Investing activities</b>		
Additional investments in joint ventures	-	(2,230)
Changes in deposits with maturity of more than 3 months	(33,278)	3,678
Dividend received from:		
- an associate	4,104	4,104
- investment securities	721	543
Interest received	5,758	7,723
Proceeds from disposal of:		
Investment securities	18,719	12,864
Property, plant and equipment	456	-
Purchase of:		
- investment securities	(20,879)	(8,121)
- property, plant and equipment	(6,617)	(5,007)
<b>Net cash flows (used in)/generated from investing activities</b>	<b><u>(31,016)</u></b>	<b><u>13,554</u></b>
<b>Financing activity</b>		
Dividends paid to owners of the Company, representing net cash used in financing activity	<u>(10,050)</u>	<u>(7,309)</u>
<b>Net increase in cash and cash equivalents</b>	<b>1,093</b>	<b>29,599</b>
<b>Effects of exchange rate changes on cash and cash equivalents</b>	<b>1,782</b>	<b>1,047</b>
<b>Cash and cash equivalents at 1 September 2020/2019</b>	<b><u>116,688</u></b>	<b><u>89,442</u></b>
<b>Cash and cash equivalents at 31 May 2021/2020</b>	<b><u>119,563</u></b>	<b><u>120,088</u></b>
<b>Cash and cash equivalents at 31 May 2021/2020 comprise:</b>		
Cash on hand and at banks	51,929	60,955
Deposits with financial institutions	309,372	257,446
	<u>361,301</u>	<u>318,401</u>
Less: deposits with maturity of more than 3 months	(241,738)	(198,313)
	<u>119,563</u>	<u>120,088</u>

**Notes to the interim financial report - 31 May 2021**

**A Explanatory notes - MFRS 134: Interim Financial Reporting**

**A 1 Basis of preparation**

The interim financial report has been prepared in accordance with Malaysian Financial Reporting Standard ("MFRS") 134: Interim Financial Reporting and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial report is unaudited and should be read in conjunction with the annual audited financial statements for the financial year ended 31 August 2020.

The interim financial report is prepared under the same accounting policies and methods of computation as compared with the annual financial statements for the financial year ended 31 August 2020, except for the adoption of those standards and amendments to standards that are issued and effective for annual periods beginning on or after 1 January 2020. Adoption of those standards and amendments to standards did not have any effects on the financial performance or the financial position of the Group.

The Group has not adopted those standards and amendments to standards that have been issued but not yet effective. The directors expect that the adoption of those standards and amendments to standards would not have any material impact on the financial statements in the period of initial application.

**A 2 Seasonal or cyclical nature of operations**

The revenue and earnings are impacted by the production of fresh fruit bunches ("ffb") and volatility of the selling prices of ffb, crude palm oil ("CPO") and palm kernel ("PK").

The production of ffb depends on weather conditions, production cycle of the palms and the age of the palms.

The plantation statistics are as follows:

Average planted area for nine months ended 31 May 2021:

	<b>Hectares</b>
Mature	10,040
Replanting and immature	920
	<u>10,960</u>

	<b>Third financial quarter</b>		<b>Nine months</b>	
	<b>31.5.2021</b>	<b>31.5.2020</b>	<b>31.5.2021</b>	<b>31.5.2020</b>
Production ffb	Tonnes	Tonnes	Tonnes	Tonnes
Own estates	49,337	62,180	144,113	144,701
Purchase	8,914	6,026	29,227	23,595
	<u>58,251</u>	<u>68,206</u>	<u>173,340</u>	<u>168,296</u>
CPO	9,349	10,348	28,223	26,982
PK	2,346	2,789	6,880	6,695
	<u>4,76%</u>	<u>5.01%</u>	<u>4.72%</u>	<u>4.79%</u>
Extraction rate				
CPO	18.97%	18.60%	19.37%	19.31%
PK	4.76%	5.01%	4.72%	4.79%

**Notes to the interim financial report - 31 May 2021**

**A 2 Seasonal or cyclical nature of operations (cont'd.)**

	Third financial quarter		Nine months	
	31.5.2021	31.5.2020	31.5.2021	31.5.2020
Average selling prices	RM per tonne	RM per tonne	RM per tonne	RM per tonne
ffb	904	456	774	486
CPO	3,846	2,430	3,356	2,371
PK	2,675	1,584	2,195	1,474

**A 3 Items of unusual nature**

There were no unusual items affecting assets, liabilities, equity, net income or cash flows for the current financial period.

**COVID-19**

The unprecedented COVID-19 pandemic has severely impacted the global economy. In Malaysia, to contain the spread of COVID-19, the Government imposed movement control measures but enabled industries providing essential services including the oil palm industry to operate provided they employ risk mitigation measures.

The Group has assessed that it has not been significantly affected by the COVID-19 pandemic for the financial quarter ended 31 May 2021. As at the date of authorisation of the interim financial report, the scale and duration of the economic uncertainties arising from the COVID-19 pandemic, could not be reasonably estimated. The Group is closely monitoring the evolving situation of the COVID-19 pandemic and its related financial effects, if any, on the financial statements of the Group will be reflected in the annual financial statements for the financial year ending 31 August 2021.

**A 4 Changes in estimates of amounts reported**

There were no changes in estimates of amounts reported in prior interim periods that had a material effect in the current interim period.

**A 5 Changes in debt and equity securities**

There were no issuances, repurchases and repayments of debts and equity securities for the nine months ended 31 May 2021.

**A 6 Fair value changes of financial liabilities**

As at 31 May 2021, the Group did not have any financial liability measured at fair value through profit or loss.

**A 7 Dividends paid**

The amount of dividends paid during the nine months ended 31 May 2021:

In respect of financial year ending 31 August 2021:

A first interim single tier dividend of 8 sen per stock unit and a special single tier dividend of 3 sen per stock unit paid on 5 February 2021

10,050

**Notes to the interim financial report - 31 May 2021**

**A 8 Segment information**

The chief operating decision-maker has been identified as the Board of Directors. The Board reviews the internal reporting of the Group in order to assess performance and allocation of resources. The principal activities of the Group are the cultivation of oil palms, production and sale of ffb, CPO and PK and is wholly carried out in Malaysia.

The segment information are as follows:

	Third financial quarter		Nine months	
	31.5.2021	31.5.2020	31.5.2021	31.5.2020
	RM'000	RM'000	RM'000	RM'000
Revenue from external customers	49,131	33,692	130,967	90,658
Revenue from major customers	40,274	26,303	98,681	62,300
Amortisation of right-of-use assets	80	79	238	238
Depreciation of property, plant and equipment	1,644	1,549	4,833	4,489
Reportable segment profit	<u>18,912</u>	<u>12,975</u>	<u>49,602</u>	<u>23,202</u>
Reportable segment profit is reconciled as follows:				
Total profit for reportable segment	18,912	12,975	49,602	23,202
Share of results of an associate and joint ventures	3,619	(1,723)	6,338	(2,049)
Interest income	1,413	2,021	4,436	6,558
Dividend income	680	200	1,173	634
Other income	2,468	1,488	2,083	1,171
Other expenses	-	-	(1)	-
Profit before tax	<u>27,092</u>	<u>14,961</u>	<u>63,631</u>	<u>29,516</u>
			<b>As at</b>	<b>As at</b>
			<b>31.5.2021</b>	<b>31.8.2020</b>
			<b>RM'000</b>	<b>RM'000</b>
Reportable segment assets			154,266	154,060
Reportable segment liabilities			<u>10,676</u>	<u>14,465</u>
Reportable segment assets are reconciled as follows:				
Total assets for reportable segment			154,266	154,060
Investments in an associate and joint ventures			172,883	169,377
Investment securities			89,659	74,185
Unallocated assets			<u>355,734</u>	<u>321,488</u>
Total assets			<u>772,542</u>	<u>719,110</u>
Reportable segment liabilities are reconciled as follows:				
Total liabilities for reportable segment			10,676	14,465
Income tax payable			2,669	1,157
Deferred tax liabilities			<u>23,425</u>	<u>23,337</u>
Total liabilities			<u>36,770</u>	<u>38,959</u>

**Notes to the interim financial report - 31 May 2021**

**A 9 Property, plant and equipment**

There were no significant acquisitions and disposals of property, plant and equipment for the nine months ended 31 May 2021.

Capital commitments as at 31 May 2021: -

	<b>RM'000</b>
Approved and contracted for	<u>6,200</u>

**A 10 Material events subsequent to third financial quarter**

Other than the declaration of dividends as disclosed in Note B10, there were no material events subsequent to the third financial quarter that had not been reflected in the financial statements for the third financial quarter ended 31 May 2021.

**A 11 Changes in composition of the Group**

There were no business combinations, acquisition or disposal of subsidiaries and long term investments (other than the purchase and sale of quoted investments), restructurings and discontinued operations.

**A 12 Contingent liabilities and contingent assets**

As at the date of issue of this interim financial report, there were no contingent liabilities and contingent assets that had arisen since 31 August 2020.

**A 13 Related party disclosures**

	<b>Nine months 31.5.2021 RM'000</b>
(a) Companies in which certain directors and certain substantial shareholders have interest:	
Sale of oil palm produce	1,273
Marketing consultancy fee	<u>154</u>
(b) A joint venture in which certain directors and certain substantial shareholders have interest:	
Management fee	<u>1,919</u>

**Notes to the interim financial report - 31 May 2021**

**B Information as required by the Main Market Listing Requirements (Part A of Appendix 9B) of Bursa Malaysia Securities Berhad**

**B 1 Review of performance**

**Current financial quarter under review compared with preceding financial year corresponding financial quarter.**

Revenue in the current financial quarter under review improved by 45.82% to RM49,131,000 from RM33,692,000 a year ago due to significant increases in the average selling prices of ffb, CPO and PK even though the sales volume of ffb, CPO and PK decreased.

Production of ffb was lower, however, purchase of ffb was higher. Overall, the production of CPO and PK were lower.

Included in other expenses was an amount of RM2,327,000 being fair value loss on consumable biological assets.

Share of results of an associate and joint ventures reversed from an overall loss to an overall profit mainly due to a positive contribution from the Group's investment in oil palm plantation in Indonesia compared with an overall losses incurred a year ago.

Since previous financial years, the unrest in the surrounding villages located in the vicinity of the plantations in Lampung Province, Indonesia has caused the disruption in routine harvesting of ffb. The oil palm plantations have since commenced harvesting activities and mill operations. Total area accessed is approximately 53% of the total planted area.

However, as reported previously, harvesting of the mature fields in the oil palm plantation of the joint venture located in South Sumatera Province, Indonesia has been delayed due to the unrest in the villages neighbouring the estate. Commencement of harvesting is pending clearance by the relevant authorities.

Overall, profit net of tax improved by 101.30% to RM22,527,000 from RM11,191,000 mainly due to significant improvement in revenue.

**Notes to the interim financial report - 31 May 2021**

**B 1 Review of performance (cont'd.)**

**Current nine months under review compared with preceding financial year corresponding cumulative period.**

Revenue in the current nine months under review improved by 44.46% to RM130,967,000 from RM90,658,000 a year ago due to significant increases in the average selling prices of ffb, CPO and PK. The sales volume of ffb, CPO and PK decreased marginally.

Production of ffb was lower, however, purchase of ffb was higher. Overall, the production of CPO and PK were higher.

Included in other expenses was an amount of RM2,141,000 being fair value loss on consumable biological assets.

Share of results of an associate and joint ventures reversed from an overall loss to an overall profit mainly due to a positive contribution from the Group's investment in oil palm plantation in Indonesia compared with an overall losses incurred a year ago.

Since previous financial years, the unrest in the surrounding villages located in the vicinity of the plantations in Lampung Province, Indonesia has caused the disruption in routine harvesting of ffb. The oil palm plantations have since commenced harvesting activities and mill operations. Total area accessed is approximately 53% of the total planted area.

However, as reported previously, harvesting of the mature fields in the oil palm plantation of the joint venture located in South Sumatera Province, Indonesia has been delayed due to the unrest in the villages neighbouring the estate. Commencement of harvesting is pending clearance by the relevant authorities.

Overall, profit net of tax improved by 131.39% to RM51,536,000 from RM22,272,000 mainly due to significant improvement in revenue.

**Notes to the interim financial report - 31 May 2021**

**B 2 Material change in the profit before tax for the third financial quarter compared with the immediate preceding quarter**

	<b>Third financial quarter 31.5.2021 RM'000</b>	<b>Second financial quarter 28.2.2021 RM'000</b>
<b>Revenue</b>	49,131	36,430
Cost of sales	(21,492)	(16,959)
<b>Gross profit</b>	<u>27,639</u>	<u>19,471</u>
<b>Other items of income</b>		
Interest income	1,413	787
Dividend income	680	60
Other income	2,760	1,486
<b>Other items of expenses</b>		
Selling expenses	(925)	(754)
Administrative expenses	(5,676)	(6,058)
Other expenses	(2,418)	-
Share of results of an associate and joint ventures	<u>3,619</u>	<u>1,509</u>
<b>Profit before tax</b>	<u><u>27,092</u></u>	<u><u>16,501</u></u>

Revenue in the third financial quarter under review improved by 34.86% to RM49,131,000 when compared with the immediate preceding financial quarter due to increases in the average selling prices and sales volume of ffb, CPO and PK.

Production and purchase of ffb were higher. Correspondingly, the production of CPO and PK were higher.

Other income increased mainly due to an increase in gain on foreign currency translation.

Included in other expenses was an amount of RM2,327,000 being fair value loss on consumable biological assets.

Overall profit contributed by the Group's associate and joint ventures increased mainly due to a positive contribution from the Group's investment in oil palm plantation in Indonesia compared with an overall losses incurred in preceding quarter.

Overall, profit before tax increased by 64.18% to RM27,092,000 mainly due to reasons mentioned above.

**B 3 Prospects for financial year ending 31 August 2021**

The plantation profit for the financial year ending 31 August 2021 would improve significantly due to the prevailing strong selling prices of CPO.

**Notes to the interim financial report - 31 May 2021**

**B 4 Variance of actual profit from forecast profit and shortfall in profit guarantee**

There were no profit forecasts prepared for public release and profit guarantees provided by the Group.

**B 5 Income tax expense**

	<b>Third financial quarter 31.5.2021 RM'000</b>	<b>Nine months 31.5.2021 RM'000</b>
Income tax:		
Current provision	4,833	12,022
Over provision in prior year	(15)	(15)
	<u>4,818</u>	<u>12,007</u>
Deferred income tax	(253)	88
	<u>4,565</u>	<u>12,095</u>

The effective tax rates for the third financial quarter and nine months ended 31 May 2021 were lower than the statutory tax rate mainly due to the effects of share of results of an associate and joint ventures and certain income which are not assessable for tax purpose.

**B 6 Borrowings and debt securities**

As at 31 May 2021, there were no borrowings and debt securities.

**B 7 Status of corporate proposals**

On 10 April 2006, the Company entered into a conditional joint venture and shareholders agreement with Negri Sembilan Oil Palms Berhad ('NSOP'), Timor Oil Palm Plantation Berhad, a 58.0% owned subsidiary of NSOP, Eng Thye Plantations Berhad, an 83.3% owned subsidiary of NSOP, Seong Thye Plantations Sdn Bhd and Chin Thye Investment Pte Ltd ('Singapore JVSA') to participate in a joint venture project for the development of an oil palm plantation in Indonesia with P.T. Lampung Karya Indah. ('Proposed Joint Venture'), the details of which are set out in the Circular to Shareholders dated 11 May 2006.

The approval of the Shareholders of the Company was obtained at the Extraordinary General Meeting of the Company held on 26 May 2006.

The conditions precedent as set out in the Singapore JVSA have been fulfilled and the necessary approvals required for the subscription of shares in Chin Thye Investment Pte Ltd have been obtained.

There were no further subscription of shares in Chin Thye Investment Pte Ltd during the nine months under review and since the end of the current financial quarter under review to the date of issue of this interim report.

As at 31 May 2021, the Company had subscribed 13,310,000 shares in Chin Thye Investment Pte Ltd for a total cash consideration of RM31,921,000.

	<b>As at 31.5.2021 RM'000</b>
Remaining capital and investment outlay	<u>18,479</u>

**Notes to the interim financial report - 31 May 2021**

**B 8 Derivatives financial instruments**

There were no derivatives financial instruments transacted during the nine months ended 31 May 2021.

**B 9 Material litigation**

There were no material litigations as at 31 August 2020 and at the date of issue of this interim financial report.

**B 10 Dividends**

- (i) A second interim single tier dividend of 8 sen per stock unit and a special single tier dividend of 11 sen per stock unit in respect of the financial year ending 31 August 2021 have been declared by the Board of Directors.
- (ii) The amount per stock unit:
  - (a) Second interim single tier dividend of 8 sen per stock unit.
  - (b) Special single tier dividend of 11 sen per stock unit.
- (iii) The date payable for the second interim and special single tier dividends: 30 August 2021.
- (iv) In respect of the deposited securities, entitlement to the second interim and special single tier dividends will be determined on the basis of the record of depositors as at 18 August 2021.
- (v) The total dividends for the current financial year ending 31 August 2021:

<u>Type of dividend</u>	<u>sen per stock unit</u>
First interim, single tier	8.00
Special, single tier	3.00
Second interim, single tier	8.00
Special, single tier	11.00
	<u>30.00</u>

- (vi) The total dividends for the previous financial year ended 31 August 2020:

<u>Type of dividend</u>	<u>sen per stock unit</u>
First interim, single tier	8.00
Second interim, single tier	8.00
	<u>16.00</u>

**Notes to the interim financial report - 31 May 2021**

**B 11 Earnings per stock unit**

The basic and diluted earnings per stock unit are calculated as follows:-

	Third financial quarter		Nine months	
	31.5.2021	31.5.2020	31.5.2021	31.5.2020
Profit attributable to owners of the Company (RM'000)	22,527	11,191	51,536	22,272
Weighted average number of stock units ('000)	91,363	91,363	91,363	91,363
Earnings per stock unit (sen)				
Basic	24.66	12.25	56.41	24.38
Diluted	24.66	12.25	56.41	24.38

The diluted earnings per stock unit is similar to basic earnings per stock unit as there is no potential dilutive ordinary stock units outstanding as at end of the financial quarter.

**B 12 Notes to condensed statement of comprehensive income**

	Third financial quarter 31.5.2021 RM'000	Nine months 31.5.2021 RM'000
Interest income	1,413	4,436
Other income including investment income	680	1,173
Interest expense	-	-
Amortisation and depreciation	(1,724)	(5,071)
Provision for and write off of receivables	-	-
Provision for and write off of inventories	-	-
Gain/(loss) on disposal of unquoted investments	-	-
Gain/(loss) on disposal of properties	-	-
Impairment of investment in a joint venture	-	-
Net fair loss on investment securities (transfer of fair value adjustment reserve to profit or loss upon disposal)	-	(1)
Net fair value gain on investment securities (transfer of fair value adjustment reserve to retained profits upon disposal)	5,188	5,188
Foreign exchange gain	2,194	1,782
Gain/(loss) on derivatives	-	-
Other material items	-	-

**B 13 Auditors' report on preceding annual financial statements**

The auditors' report on the financial statements for the financial year ended 31 August 2020 was not qualified.