



SINARAN ADVANCE GROUP BERHAD

Registration No. 202001007513 (1363833-T)

(Incorporated in Malaysia)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE QUARTER ENDED 30 SEPTEMBER 2021**

	Note	Individual quarter		Cumulative quarter	
		Quarter ended	Quarter ended	Quarter ended	Quarter ended
		30.09.2021	30.09.2020	30.09.2021	30.09.2020
		Unaudited	Unaudited	Unaudited	Unaudited
		RM'000	RM'000	RM'000	RM'000
Revenue	B1	21,539	24,392	78,182	70,444
Cost of sales		(20,303)	(22,759)	(74,998)	(63,665)
Gross profit		1,236	1,633	3,184	6,779
Other income		41	83	131	160
Selling and distribution expenses	B1	(290)	(207)	(666)	(683)
Administrative expenses	B1	(1,562)	(1,612)	(5,162)	(4,840)
Finance costs		(828)	(969)	(2,291)	(3,217)
Loss before taxation	B1	(1,403)	(1,072)	(4,804)	(1,801)
Taxation		27	26	80	77
Total loss for the period	B1	(1,376)	(1,046)	(4,724)	(1,724)
Other comprehensive income after tax		-	-	-	-
Total comprehensive loss for the period		(1,376)	(1,046)	(4,724)	(1,724)
Attributable to :					
- Owner of the Company		(1,376)	(1,046)	(4,724)	(1,724)
Loss per share attributable to owner of the Company :					
Basic (RM sen)	B9	(0.21)	(0.23)	(0.73)	(0.39)

Notes:

(a) The Unaudited Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the Audited Consolidated Financial Statements for the financial year ended 31 December 2020 ("FYE 2020") and the accompanying explanatory notes attached to the interim unaudited financial statements.



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CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2021

	Unaudited As at 30.09.2021 RM'000	Audited As at 31.12.2020 RM'000
ASSETS		
Non-Current Assets		
Property, plant and equipment	18,518	19,465
Land use rights prepayments	24,949	24,853
	<u>43,467</u>	<u>44,318</u>
Current Assets		
Land use rights prepayments	694	677
Inventories	653	1,348
Trade and other receivables	51,018	19,943
Tax recoverable	113	71
Cash and bank balances	23,117	13,604
	<u>75,595</u>	<u>35,643</u>
Total assets	<u>119,062</u>	<u>79,961</u>
EQUITY AND LIABILITIES		
Capital and Reserves		
Share capital	102,386	74,460
Retained earnings	37,448	40,167
Other reserves	(97,126)	(87,029)
	<u>42,708</u>	<u>27,598</u>
Current Liabilities		
Borrowings	39,282	32,008
Trade and other payables	34,046	17,324
	<u>73,328</u>	<u>49,332</u>
Non-Current Liability		
Deferred tax liability	3,026	3,031
	<u>3,026</u>	<u>3,031</u>
Total liabilities	<u>76,354</u>	<u>52,363</u>
Total equity and liabilities	<u>119,062</u>	<u>79,961</u>
Net assets per share attributable to owner of the Company (sen)	<u>6.07</u>	<u>5.63</u>

Notes:

- (b) *The Unaudited Condensed Consolidated Statements of Financial Position should be read in conjunction with the Audited Consolidated Financial Statements for the financial year ended 31 December 2020 and the accompanying explanatory notes attached to the unaudited interim financial statements.*
- (c) *The net assets per share attributable to owner of the Company is calculated based on the net assets as at 31 December 2020 and 30 September 2021 divided by the number of ordinary shares of 490,028,820 and 703,816,582 respectively.*



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**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2021**

	Attributable to owner of the Company						
	Share capital RM'000	Merger reserve RM'000	Statutory reserve RM'000	Warrant reserve RM'000	Foreign currency translation reserve RM'000	Retained earnings RM'000	Total equity RM'000
At 31 December 2019	61,203	(106,566)	15,121	12,961	(5)	42,464	25,178
Share issuance arising from private placement	-	-	-	-	-	-	-
Share issuance arising from warrant conversion	5,584	-	-	-	-	-	5,584
Exercise of warrants	-	-	-	(2,897)	-	-	(2,897)
Free warrant issuance	-	-	-	-	-	-	-
Foreign currency translation reserve	-	-	-	-	(48)	-	(48)
Total comprehensive loss for the financial period	-	-	-	-	-	(1,724)	(1,724)
At 30 September 2020	66,787	(106,566)	15,121	10,064	(53)	40,740	26,093
At 31 December 2020	77,134	(112,836)	16,011	7,384	(64)	41,204	28,833
Share issuance arising from private placement	13,101	-	-	-	-	-	13,101
Exercise of warrants	12,151	-	-	(6,416)	-	-	5,735
Expiry of warrants	-	-	-	(968)	-	968	-
Foreign currency translation reserve	-	-	-	-	(237)	-	(237)
Total comprehensive loss for the financial period	-	-	-	-	-	(4,724)	(4,724)
At 30 September 2021	102,386	(112,836)	16,011	-	(301)	37,448	42,708

Notes:

(a) The Unaudited Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the Audited Consolidated Financial Statements for the financial year ended 31 December 2020 and the accompanying explanatory notes attached to the unaudited interim financial statements.



**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOW
FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2021**

	For the financial period ended 30.09.2021	For the financial period ended 30.09.2020
	Unaudited	Unaudited
	RM'000	RM'000
Cash flows from operating activities		
Loss before taxation	(4,804)	(1,801)
Adjustments for:		
Interest income	-	(10)
Interest expenses	2,291	3,217
Depreciation of property, plant and equipment	1,426	1,406
Unrealised gain	(3,769)	-
Amortisation of land use rights	513	492
Operating (loss)/profit before working capital changes	(4,343)	3,304
Decrease in inventories	657	2,165
(Increase)/Decrease in trade and other receivables	(31,692)	21,153
Increase/(Decrease) in trade and other payables	17,218	(17,021)
Cash used in operations	(18,160)	9,601
Interest received	-	10
Interest paid	(2,291)	(3,217)
Net cash flows used in operating activities	(20,451)	6,394
Net cash flows from investing activities	-	-
Cash flows from financing activities		
Proceeds from share issuance	13,101	2,687
Proceeds from conversion of warrants	5,735	-
Proceeds from bank borrowings	-	21,190
Repayment of bank borrowings	-	(21,190)
Repayment of long term payable	-	(17,439)
Net cash flows from financing activities	18,836	(14,752)
Net increase/(decrease) in cash and cash equivalents	(1,615)	(8,358)
Cash and cash equivalents at beginning of the financial period [^]	13,604	10,987
Restricted bank balance [^]	11,365	10,734
Effect of exchange translation difference on cash and cash equivalents	(237)	(48)
Cash and cash equivalents at end of the financial period[^]	23,117	13,315

Notes:

(a) The Unaudited Condensed Consolidated Statements of Cash Flow should be read in conjunction with the Audited Consolidated Financial Statements for the financial year ended 31 December 2020 and the accompanying explanatory notes attached to the unaudited interim financial statements.

[^] Included in the cash and cash equivalents is an amount of RMB10.60 million (RMB equivalent :RMB 17.54 million) held as restricted bank balance. The restricted bank balance represents amount deposited by third parties as a guarantee for indemnity purpose. The deposit is under the custody and control by Dixing, a wholly-owned subsidiary of SAG.



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A. NOTES TO THE UNAUDITED FINANCIAL REPORT FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2021

A1. Basis of accounting and changes in accounting policies

The interim financial statements are unaudited and have been prepared in accordance with the reporting requirements outlined in MFRS 134 – Interim Financial Reporting, the International Accounting Standard 34 Interim Financial Reporting and Appendix 9B of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”).

The interim financial statements should be read in conjunction with the audited financial statements for the FYE 2020 and the accompanying explanatory notes attached to the interim financial statements.

These explanatory notes provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the FYE 2020.

The accounting policies and methods of computation used in the interim financial statements are consistent with those adopted in the audited financial statements of the Group for the FYE 2020 except for the changes in accounting policies and presentation resulting from the adoption of new and revised MFRSs and amendments to MFRSs that are effective for financial periods beginning on or after 1 January 2020.

The Group has adopted the following Amendments to Standards during the financial period.

MFRS effective for financial periods beginning on or after 1 January 2021

Amendments to MFRS 9 Financial Instruments, MFRS 139 Financial Instruments: Recognition and Measurement, MFRS 7 Financial Instruments: Disclosures, MFRS4 Insurance Contract and MFRS 16 Leases – Interest Rate Benchmark Reform-Phase 2

MFRS effective for financial periods beginning on or after 1 April 2021

Amendments to MFRS 16 *Leases – Covid-19 Related Rent Concession beyond 30 June 2021*

The adoption of the above pronouncements did not have material impact on the financial statements of the Group and of the Company.

The Group has not adopted the following new MFRSs and amendments to MFRSs issued by the Malaysian Accounting Standards Board:

MFRS effective for financial periods beginning on or after 1 January 2022

Amendments to MFRS 1	<i>First time Adoption of Malaysian Financial Reporting Standards - Annual Improvements to MFRS Standards 2018-2020</i>
Amendments to MFRS 3	<i>Business Combinations- Reference to the Conceptual Framework</i>
Amendments to MFRS 9	<i>Financial Instruments - Annual Improvements to MFRS Standards 2018-2020</i>
Amendments to MFRS 116	<i>Property, Plant and Equipment – Proceeds before Intended Use</i>
Amendments to MFRS 137	<i>Provisions, Contingent Liabilities and Contingent Assts – Onerous Contract – Cost of Fulfilling a Contract</i>
Amendments to MFRS 141	<i>Agriculture (Annual Improvements to MFRSs 2018 – 2020 Cycle)</i>



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A1. Basis of accounting and changes in accounting policies (cont'd)

The Group has not adopted the following new MFRSs and amendments to MFRSs issued by the Malaysian Accounting Standards Board (cont'd):

MFRS effective for financial periods beginning on or after 1 January 2023

MFRS 17	<i>Insurance Contracts</i>
Amendments to MFRS 17	<i>Insurance Contracts</i>
Amendments to MFRS 101	<i>Presentation of Financial Statements - Classification of liabilities as current or non-current</i>
Amendments to MFRS 108	<i>Accounting Policies, Changes in Accounting Estimates and Errors – Definition of Accounting Estimates</i>
Amendments to MFRS 112	<i>Income Tax – Deferred Tax related to Assets and Liabilities arising from a Single Transaction</i>
Amendments to MFRS 10 and MFRS 128	<i>Consolidated Financial Statements and Investments in Associates and Joint Ventures – Sales or Contribution of Assets between an Investor and its Associate or Joint Venture</i>

The Group is in the process of assessing the impact of implementing these Standards, since the effects would only be observable for the future financial years.

A2. Audit report of the Group's preceding annual financial statements

The Group's audited consolidated financial statements for the FYE 31 December 2020 were not subject to any audit qualification.

A3. Seasonal or cyclical factors

There were no seasonal or cyclical factors which will materially affect the Group during the quarter under review.

A4. Unusual items

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group during the current financial quarter and financial year-to-date.

A5. Material changes in estimates

There were no changes in estimates of amounts reported in prior financial year that have a material effect on the results of the current quarter under review.



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A6. Changes in share capital and debts

- i) The Company issued new ordinary shares pursuant to warrant conversion as below:

Corporate Exercise	Listing Date	No. of Shares '000	Share Price RM	Proceeds RM'000
Warrant	11-Jan-21	1,379	0.0800	110
Warrant	18-Jan-21	1,387	0.0800	111
Warrant	25-Jan-21	712	0.0800	57
Warrant	04-Feb-21	410	0.0800	33
Warrant	11-Feb-21	50	0.0800	4
Warrant	22-Feb-21	30	0.0800	2
Warrant	18-Mar-21	1,416	0.0800	113
Warrant	26-Mar-21	1,445	0.0800	116
Warrant	02-Apr-21	3,527	0.0800	282
Warrant	07-Apr-21	2,256	0.0800	180
Warrant	12-Apr-21	14,323	0.0800	1,146
Warrant	13-Apr-21	43,969	0.0800	3,518
Warrant	19-Apr-21	786	0.0800	63
TOTAL				5,735

- ii) The Company issued new ordinary shares pursuant to special issue as below:

Corporate Exercise	Listing Date	No. of Shares '000	Share Price RM	Proceeds RM'000
Special issue	17-Mar-21	142,097	0.0922	13,101
TOTAL				13,101

A7. Subsequent material events

There were no other material events as at the date of this announcement that will affect the results in the financial year under review.

A8. Financial instruments with off-balance sheet risks

There were no financial instruments with off-balance sheet risks as at the date of this report.



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A9. Segment information

Financial period ended 30 September 2021

	Sports footwear in PRC RM'000	Construction in Malaysia RM'000	Others RM'000	Total RM'000
Revenue				
Footwear	43,350	-	-	43,350
Construction	-	34,832	-	34,832
	43,350	34,832	-	78,182
Result:				
Segment Result	340	(1,050)	(1,934)	(2,644)
Other income	106	15	9	131
Finance Cost	(2,291)	-	-	(2,291)
Loss before taxation	(1,845)	(1,035)	(1,925)	(4,804)
Taxation	80	-	-	80
Loss after taxation	(1,765)	(1,035)	(1,925)	(4,724)
Segment assets	83,732	29,625	5,705	119,062
Segment liabilities	59,584	16,655	115	76,354

A10. Valuation of Property, plant and equipment

There is no valuation of the property, plant and equipment during the current quarter.

A11. Status of corporate exercise

(a) Corporate Proposals and Fund Raising

On 18 August 2021, the Company announced that Bursa Securities had vide its letter dated 18 August 2021, resolved to approve the following:

1. admission to the Official List and listing and quotation of up to 457,480,741 Warrants to be issued pursuant to the Proposed Bonus Issue of Warrants;
2. listing and quotation of up to 211,144,900 Placement Shares to be issued pursuant to the Proposed Private Placement;
3. listing and quotation of up to 457,480,741 new SAG Shares to be issued from the exercise of the Warrants; and
4. listing and quotation of such number of new SAG Shares, representing up to 15% of the Company's total number of issued shares (excluding treasury shares, if any), to be issued pursuant to the ESOS.

A12. Contingent liabilities/assets

There were no material changes in the contingent liabilities or contingent assets since the last annual statement of financial position ended 31 December 2020.



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A13. Capital commitments

There is no capital commitment as at 30 September 2021.

A14. Changes in the composition of the Group

There were no changes in the composition of the Group for the current financial quarter under review.

A15. Reserves

a) Statutory reserve

In accordance with the relevant laws and regulations of the PRC, the subsidiary company of K-Star established in the PRC are required to transfer 10% of its profit after taxation prepared in accordance with the accounting regulation of the PRC to the statutory reserve until the reserve balance reaches 50% of the respective registered capital. Such reserve may be used to offset accumulated losses or increase the registered capital of this subsidiary, subject to the approval from the PRC authorities, and are not available for dividend distribution to the shareholders.

b) Merger reserve

The merger reserve arises from the difference between the cost of investment of subsidiary and the share capital of the subsidiary acquired under the pooling-of-interest method of accounting.

c) Warrant reserve

Warrant reserve relates to the fair value ascribed to warrants issued, net of issue expenses. As and when the warrants are exercised, the related balance in the warrant reserve is transferred to the share capital account. Each warrant carries the right to subscribe for one new ordinary share in the capital of the Company at an exercise price of RM 0.08. The warrants had expired on 10 April 2021. the balance of the warrant reserve has been transferred to retained earnings.

A16. Related party transactions

There were no related party transactions during the current quarter and the financial year to date.



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B. ADDITIONAL INFORMATION REQUIRED BY THE MAIN MARKET LISTING REQUIREMENTS OF BURSA SECURITIES

B1. Performance review

Statement of Profit & Loss and Other Comprehensive Income

	Individual Quarter Quarter Ended		Changes		Cumulative Quarter Period Ended		Changes	
	30.09.2021 RM'000 (unaudited)	30.09.2020 RM'000 (unaudited)	RM'000	%	30.09.2021 RM'000 (unaudited)	30.09.2020 RM'000 (unaudited)	RM'000	%
Revenue	21,539	24,392	(2,853)	-12%	78,182	70,444	7,738	11%
Gross profit	1,236	1,633	(397)	-24%	3,184	6,779	(3,595)	-53%
Loss before tax	(1,403)	(1,072)	(331)	31%	(4,804)	(1,801)	(3,003)	>100%
(Loss)/profit after tax	(1,376)	(1,046)	(330)	32%	(4,724)	(1,724)	(3,000)	>100%

Revenue

For the current quarter and financial period ended 30 September 2021 (“3Q2021”), the Group’s revenue has decreased by approximately 12% as compared to the preceding year corresponding quarter ended 30 September 2020 (“3Q2020”). This was mainly due to the revenue contribution from the construction segment decrease due to completion of certain construction projects as well as disruption caused by the movement control order due to the pandemic of COVID-19 outbreak.

Gross profit and gross profit margin

Gross profit margin stood at 6% representing a decrease of 1% as compared to 7% recorded in the 3Q2020. The gross profit margin was drag by the poor performance in the construction segments.

Loss after tax

The Group recorded a loss after tax of RM1.4 million for the three (3) months ended 30 September 2021 as compared to loss after tax of RM1.0 million for the preceding corresponding financial quarter. The increase in loss after tax was mainly resulted from the higher operating cost incurred during the pandemic as well as lower margin from both construction and footwear segment.



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B2. Variation of results against immediate preceding quarter

Group Results	Quarter Ended		Changes	
	30.09.2021 RM'000 (unaudited)	30.06.2021 RM'000 (unaudited)	RM'000	%
Revenue	21,539	44,471	(22,932)	-52%
Gross profit	1,236	1,131	105	9%
Loss before tax	(1,403)	(1,863)	(460)	-25%
Loss after tax	(1,376)	(1,837)	(461)	-25%

The Group's revenue for the 3Q2021 has decreased by 52% as compared to the preceding quarter three (3) months ended 30 June 2021 ("2Q2021") mainly due to lackluster in the construction segment.

The gross profit margin increased by 9% as compared to 3% recorded in the preceding quarter. This was mainly due the gross loss margin contributed from the construction segment which has undermined the overall gross profit margin of the Group.

The Group recorded a pre-tax loss was narrowed as compared to the 2Q2021 mainly due to the decrease in general administrative expenses.

B3. Prospects for the financial year ending 31 December 2021

Looking forward, the sportswear market will be sustaining its growth potential driven by the consumption upgrading trend and stable demand among domestic consumers with improved living standard and higher income growth. The propelling growth in the sector is also driven by rising level of health and well-being awareness and increasing sports participation. In addition, the Chinese Government supports the development of sports industry vigorously with the introduction of numerous favorable policies, programmes and sport events. The advancement of e-commerce also plays a significant part to drive growth and to cushion the deteriorating growth of the retail stores.

Market competition will continue to intensify with international sportswear brands are constantly accelerating their presence in the mainland causing domestic sportswear brands to lose market share due to weaker brand recognition and innovation. The increasing cost of labour also raises concern over the challenges from Southeast Asia countries offering considerably labour cost advantages over China. However, China has its competitive advantages over its well-established and centralised hub of raw and auxiliary material supplies serves to strengthen cohesion and sustainability of the local market.

Given the overall backdrop in consumer sentiment, uncertainty economic impact arising from the on-going US-China trade dispute, coronavirus outbreak and intense market competition, the Group remains cautious and sees challenges on the business growth but remains optimistic on the long term sustainability of the business.



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B3. Prospects for the financial year ending 31 December 2021 (cont'd)

Following the diversification of the Group business into construction and involvement into healthcare sector with the intention to provide additional stream of revenue to the Group. The Group believes that the construction sector, being the backbone of the nation's economy growth would continue to be the key priority of the government's focus to promote continuous economy growth and recovery from the Covid-19 pandemic. The Board believe the stimulus measure introduced by the Malaysian government would give rise to increase construction activities in Malaysia, which will in turn, present the Group with more business opportunities (i.e. subcontracting work from main contractor). The Board of Directors of SAG ("Board") envisages that the Group's prospects for the financial year ending 31 December 2021 would be challenging.

B4. Profit forecast and profit guarantee

The Group has not provided any profit forecast or profit guarantee in any public document for the current financial quarter.

B5. Taxation

	30 September 2021	30 September 2020
	RM '000	RM '000
Deferred taxation	80	77

There were no provision for taxation for the current quarter and year to date ended 30 September 2021 as the Group has incurred losses.

The deferred tax income was in respect of the unwinding of deferred tax liability over the useful life of certain assets of the Group.

B6. Group borrowings

The Group's borrowings as at 30 September 2021 were as follows:

	30 September 2021	30 September 2020
	RM'000	RM'000
Short-term bank borrowings:		
Secured	6,349	5,997
Unsecured	32,932	24,983
	<u>39,282</u>	<u>30,980</u>

The borrowings are denominated in RMB with a weighted average interest rate of 5.66% (30 September 2020: 5.66%) per annum. There were no material changes of the borrowings amount as at the current quarter as compared to the preceding year corresponding quarter.



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B7. Changes in material litigation

As at the date of this report, there is no material litigation or arbitration, which has a material effect on the financial position of the Group and the Board is not aware of any material proceedings pending or threatened or of any material fact likely to give rise to any such proceedings which might materially and adversely affect the financial position or business of the Group.

B8. Dividend

There were no dividends declared by the Company for the current quarter ended 30 September 2021.

B9. Loss per share

Basic loss per share

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Quarter Ended		Period Ended	
	30 September 2021	30 September 2020	30 September 2021	30 September 2020
Net loss attributable to owners of the parent (RM'000)	(1,376)	(1,046)	(4,724)	(1,724)
Weighted average number of ordinary shares (units)	648,396	452,810	648,396	445,929
Basic loss per share attributable to owners of the parent (sen)	(0.21)	(0.23)	(0.73)	(0.39)

The Group has no dilution in its EPS for the financial period under review as there are no dilutive potential ordinary shares.



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B10. Trade Receivables

The aging analysis of the Group's trade receivables as at 30 September 2021 is as follows:

	As at 30 September 2021 RM'000 (unaudited)	As at 31 December 2020 RM'000 (audited)
Trade receivables	42,435	19,900

The aging analysis of the Group's trade receivables as at 30 September 2021 is as follows:

	As at 30 September 2021 RM'000 (unaudited)	As at 31 December 2020 RM'000 (audited)
No credit terms	-	217
Not past due	923	14,584
Past due but not impaired:		
- Less than 30 days	8,584	4,473
- 31-60 days	5,917	52
- more than 60 days	27,011	574
	42,435	19,900

By Order of the Board

Ding JianPing
Executive Chairman and
Chief Executive Officer
30 November 2021