



**EITA RESOURCES BERHAD**  
(Company No.: 199601026396 (398748-T))

**Interim Financial Report on Consolidated Results for the Financial Quarter Ended 31 March 2021**

**CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**

*(The figures have not been audited)*

|   | Individual Financial<br>Quarter Ended |                |         |          | Cumulative Financial<br>Quarter Ended |                |         |         |
|---|---------------------------------------|----------------|---------|----------|---------------------------------------|----------------|---------|---------|
|   | 31.03.2021                            | 31.03.2020     | Changes |          | 31.03.2021                            | 31.03.2020     | Changes |         |
|   | RM'000                                | RM'000         | RM'000  | %        | RM'000                                | RM'000         | RM'000  | %       |
| Revenue   | <u>80,367</u>                         | <u>75,577</u>  | 4,790   | 6.3%     | <u>146,517</u>                        | <u>145,599</u> | 918     | 0.6%    |
| <b>Results from operating activities</b>                                  | 5,561                                 | 7,688          | (2,127) | (27.7%)  | 14,274                                | 16,409         | (2,135) | (13.0%) |
| Finance costs   | (526)                                 | (511)          | 15      | 2.9%     | (1,050)                               | (1,058)        | (8)     | (0.8%)  |
| Finance income  | 17                                    | 108            | (91)    | (84.3%)  | 63                                    | 181            | (118)   | (65.2%) |
| Net finance costs   | (509)                                 | (403)          | 106     | 26.3%    | (987)                                 | (877)          | 110     | 12.5%   |
| Share of (loss) / profit of equity-accounted<br>joint venture, net of tax | <u>(94)</u>                           | <u>(47)</u>    | (47)    | (100.0%) | <u>53</u>                             | <u>(153)</u>   | 206     | 134.6%  |
| <b>Profit before tax</b>  | 4,958                                 | 7,238          | (2,280) | (31.5%)  | 13,340                                | 15,379         | (2,039) | (13.3%) |
| Tax expense   | <u>(1,404)</u>                        | <u>(1,830)</u> | (426)   | (23.3%)  | <u>(3,594)</u>                        | <u>(3,598)</u> | (4)     | (0.1%)  |
| <b>Profit for the period</b>  | <u>3,554</u>                          | <u>5,408</u>   | (1,854) | (34.3%)  | <u>9,746</u>                          | <u>11,781</u>  | (2,035) | (17.3%) |



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**CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (continued)**

*(The figures have not been audited)*

|  | Individual Financial<br>Quarter Ended |                      |                |                | Cumulative Financial<br>Quarter Ended |                      |                |                |
|--|---------------------------------------|----------------------|----------------|----------------|---------------------------------------|----------------------|----------------|----------------|
|  | 31.03.2021<br>RM'000                  | 31.03.2020<br>RM'000 | Changes        |                | 31.03.2021<br>RM'000                  | 31.03.2020<br>RM'000 | Changes        |                |
|  |                                       |                      | RM'000         | %              |                                       |                      | RM'000         | %              |
| <b>Other comprehensive income, net of tax</b>        |                                       |                      |                |                |                                       |                      |                |                |
| Foreign currency translation differences             |                                       |                      |                |                |                                       |                      |                |                |
| for foreign operations                               | 155                                   | (51)                 | 206            | 403.9%         | 176                                   | (16)                 | 192            | 1200.0%        |
| Cash flow hedge                                      | 814                                   | 1,402                | (588)          | (41.9%)        | 1,270                                 | 1,630                | (360)          | (22.1%)        |
| Total other comprehensive income<br>for the period   | 969                                   | 1,351                | (382)          | (28.3%)        | 1,446                                 | 1,614                | (168)          | (10.4%)        |
| <b>Total comprehensive income<br/>for the period</b> | <b>4,523</b>                          | <b>6,759</b>         | <b>(2,236)</b> | <b>(33.1%)</b> | <b>11,192</b>                         | <b>13,395</b>        | <b>(2,203)</b> | <b>(16.4%)</b> |
| <b>Profit attributable to:</b>                       |                                       |                      |                |                |                                       |                      |                |                |
| Owners of the Company                                | 3,997                                 | 5,177                | (1,180)        | (22.8%)        | 10,027                                | 11,251               | (1,224)        | (10.9%)        |
| Non-controlling interests                            | (443)                                 | 231                  | (674)          | (291.8%)       | (281)                                 | 530                  | (811)          | (153.0%)       |
|  | <b>3,554</b>                          | <b>5,408</b>         | <b>(1,854)</b> | <b>(34.3%)</b> | <b>9,746</b>                          | <b>11,781</b>        | <b>(2,035)</b> | <b>(17.3%)</b> |



**EITA RESOURCES BERHAD**  
(Company No.: 199601026396 (398748-T))

**Interim Financial Report on Consolidated Results for the Financial Quarter Ended 31 March 2021**

**CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (continued)**

*(The figures have not been audited)*

|  | Individual Financial |              |                |                | Cumulative Financial |               |                |                |
|--|----------------------|--------------|----------------|----------------|----------------------|---------------|----------------|----------------|
|  | Quarter Ended        |              | Changes        |                | Quarter Ended        |               | Changes        |                |
|  | 31.03.2021           | 31.03.2020   | RM'000         | %              | 31.03.2021           | 31.03.2020    | RM'000         | %              |
|  | RM'000               | RM'000       | RM'000         | %              | RM'000               | RM'000        | RM'000         | %              |
| <b>Total comprehensive income attributable to:</b> |                      |              |                |                |                      |               |                |                |
| Owners of the Company                              | 4,951                | 6,533        | (1,582)        | (24.2%)        | 11,456               | 12,867        | (1,411)        | (11.0%)        |
| Non-controlling interests                          | (428)                | 226          | (654)          | (289.4%)       | (264)                | 528           | (792)          | (150.0%)       |
|  | <u>4,523</u>         | <u>6,759</u> | <u>(2,236)</u> | <u>(33.1%)</u> | <u>11,192</u>        | <u>13,395</u> | <u>(2,203)</u> | <u>(16.4%)</u> |
| <b>Earnings per share:</b>                         |                      |              |                |                |                      |               |                |                |
| - Basic (sen)                                      | <u>1.54</u>          | <u>1.99*</u> | (0.45)         | (22.6%)        | <u>3.86</u>          | <u>4.33*</u>  | (0.47)         | (10.9%)        |
| - Diluted (sen)                                    | <u>1.41</u>          | <u>1.77*</u> | (0.36)         | (20.3%)        | <u>3.54</u>          | <u>3.85*</u>  | (0.31)         | (8.1%)         |

\*For comparative purpose, the EPS and DEPS for individual quarter and year to date ended 31 March 2020 had been adjusted to reflect the bonus issue of 1 new ordinary share for every 1 existing ordinary share held and bonus issue of 1 free warrant for every 3 ordinary shares held which was completed on 2 February 2021 and 10 February 2021 respectively.

*(The unaudited Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 30 September 2020 and the accompanying explanatory notes attached to the interim financial statements.)*

**Interim Financial Report on Consolidated Results for the Financial Quarter Ended 31 March 2021**

**CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**

*(The figures have not been audited)*

|   | <b>Individual Financial</b> |                   |               |          |
|---|-----------------------------|-------------------|---------------|----------|
|   | <b>Quarter Ended</b>        |                   |               |          |
|   | <b>31.03.2021</b>           | <b>31.12.2020</b> | <b>RM'000</b> | <b>%</b> |
| Revenue   | <u>80,367</u>               | <u>66,150</u>     | 14,217        | 21.5%    |
| <b>Results from operating activities</b>                        | 5,561                       | 8,713             | (3,152)       | (36.2%)  |
| Finance costs   | (526)                       | (524)             | (2)           | 0.4%     |
| Finance income  | 17                          | 46                | (29)          | (63.0%)  |
| Net finance costs   | (509)                       | (478)             | (31)          | (6.5%)   |
| Share of loss of equity-accounted joint venture, net of tax     | (94)                        | 147               | (241)         | (163.9%) |
| <b>Profit before tax</b>  | <u>4,958</u>                | <u>8,382</u>      | (3,424)       | (40.8%)  |
| Tax expense   | (1,404)                     | (2,190)           | 786           | 35.9%    |
| <b>Profit for the period</b>                                    | <u>3,554</u>                | <u>6,192</u>      | (2,638)       | (42.6%)  |
| <b>Other comprehensive income, net of tax</b>                   |                             |                   |               |          |
| Foreign currency translation differences for foreign operations | 155                         | 21                | 134           | 638.1%   |
| Cash flow hedge   | 814                         | 456               | 358           | 78.5%    |
| Total other comprehensive income for the period                 | <u>969</u>                  | <u>477</u>        | 492           | 103.1%   |
| <b>Total comprehensive income for the period</b>                | <u>4,523</u>                | <u>6,669</u>      | (2,146)       | (32.2%)  |
| <b>Profit attributable to:</b>                                  |                             |                   |               |          |
| Owners of the Company   | 3,997                       | 6,030             | (2,033)       | (33.7%)  |
| Non-controlling interests                                       | (443)                       | 162               | (605)         | (373.5%) |
|   | <u>3,554</u>                | <u>6,192</u>      | (2,638)       | (42.6%)  |

**Interim Financial Report on Consolidated Results for the Financial Quarter Ended 31 March 2021**

**CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (continued)**

*(The figures have not been audited)*

|  | <b>Individual Financial</b> |                   |               |          |
|--|-----------------------------|-------------------|---------------|----------|
|  | <b>Quarter Ended</b>        |                   |               |          |
|  | <b>31.03.2021</b>           | <b>31.12.2020</b> | <b>RM'000</b> | <b>%</b> |
|  | <b>RM'000</b>               | <b>RM'000</b>     | <b>RM'000</b> |          |
| <b>Total comprehensive income attributable to:</b> |                             |                   |               |          |
| Owners of the Company                              | 4,951                       | 6,505             | (1,554)       | (23.9%)  |
| Non-controlling interests                          | (428)                       | 164               | (592)         | (361.0%) |
|  | <u>4,523</u>                | <u>6,669</u>      | (2,146)       | (32.2%)  |
| <b>Earnings per share:</b>                         |                             |                   |               |          |
| - Basic (sen)                                      | <u>1.54</u>                 | <u>2.32*</u>      | (0.78)        | (33.6%)  |
| - Diluted (sen)                                    | <u>1.41</u>                 | <u>2.06*</u>      | (0.65)        | (31.6%)  |

\*For comparative purpose, the EPS and DEPS for individual quarter ended 31 December 2020 had been adjusted to reflect the bonus issue of 1 new ordinary share for every 1 existing ordinary share held and bonus issue of 1 free warrant for every 3 ordinary shares held which was completed on 2 February 2021 and 10 February 2021 respectively.

*(The unaudited Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 30 September 2020 and the accompanying explanatory notes attached to the interim financial statements.)*

**Interim Financial Report on Consolidated Results for the Financial Quarter Ended 31 March 2021**

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

*(The figures have not been audited)*

|  | Note | 31.03.2021<br>RM'000<br>(Unaudited) | 30.09.2020<br>RM'000<br>(Audited) |
|--|------|-------------------------------------|-----------------------------------|
| <b>ASSETS</b>                                      |      |                                     |                                   |
| <b>Non-current assets</b>                          |      |                                     |                                   |
| Property, plant and equipment                      |      | 41,455                              | 36,448                            |
| Right-of-use assets                                |      | 8,692                               | 10,263                            |
| Intangible assets                                  |      | 1,009                               | 1,232                             |
| Investment properties                              |      | 7,771                               | 6,564                             |
| Investment in joint venture                        |      | 1,746                               | 1,693                             |
| Other investments                                  |      | 10                                  | 10                                |
| Deferred tax assets                                |      | 4,248                               | 4,372                             |
| <b>Total non-current assets</b>                    |      | 64,931                              | 60,582                            |
| <b>Current assets</b>                              |      |                                     |                                   |
| Inventories  |      | 41,842                              | 38,925                            |
| Contract assets                                    |      | 79,790                              | 58,756                            |
| Trade and other receivables                        |      | 55,039                              | 64,585                            |
| Current tax assets                                 |      | 2,881                               | 2,324                             |
| Deposits and prepayments                           |      | 8,579                               | 6,117                             |
| Derivative financial assets                        |      | 1,601                               | 3                                 |
| Cash and cash equivalents                          |      | 49,495                              | 71,753                            |
| <b>Total current assets</b>                        |      | 239,227                             | 242,463                           |
| <b>TOTAL ASSETS</b>                                |      | <b>304,158</b>                      | <b>303,045</b>                    |
| <b>EQUITY AND LIABILITIES</b>                      |      |                                     |                                   |
| <b>Equity</b>                                      |      |                                     |                                   |
| Share capital                                      |      | 69,305                              | 69,302                            |
| Reserves   |      | 123,538                             | 115,973                           |
| Total equity attributable to owners of the Company |      | 192,843                             | 185,275                           |
| Non-controlling interests                          |      | 3,411                               | 3,675                             |
| <b>TOTAL EQUITY</b>                                |      | <b>196,254</b>                      | <b>188,950</b>                    |

**Interim Financial Report on Consolidated Results for the Financial Quarter Ended 31 March 2021**

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)**

*(The figures have not been audited)*

| <b>EQUITY AND LIABILITIES<br/>(continued)</b>                                  | <b>Note</b> | <b>31.03.2021<br/>RM'000<br/>(Unaudited)</b> | <b>30.09.2020<br/>RM'000<br/>(Audited)</b> |
|--|-------------|--|--|
| <b>Non-current liabilities</b>   |             |  |  |
| Loans and borrowings   | B7          | 16,392                                       | 15,518                                     |
| Lease liabilities  |             | 2,567  | 3,245                                      |
| Deferred tax liabilities   |             | 1,002  | 395  |
| <b>Total non-current liabilities</b>   |             | 19,961                                       | 19,158                                     |
| <b>Current liabilities</b>   |             |  |  |
| Loans and borrowings   | B7          | 19,010                                       | 15,072                                     |
| Lease liabilities  |             | 2,230  | 2,136                                      |
| Contract liabilities   |             | 4,744  | 16,540                                     |
| Provision for warranties   |             | 298  | 326  |
| Current tax payable  |             | 1,370  | 605  |
| Trade and other payables   |             | 60,288                                       | 59,780                                     |
| Derivative financial liabilities   |             | 3  | 478  |
| <b>Total current liabilities</b>   |             | 87,943                                       | 94,937                                     |
| <b>TOTAL LIABILITIES</b>   |             | <u>107,904</u>                               | <u>114,095</u>                             |
| <b>TOTAL EQUITY AND LIABILITIES</b>  |             | <u>304,158</u>                               | <u>303,045</u>                             |
| <b>Net assets per share attributable to equity holders of the Company (RM)</b> |             | 0.74   | 0.71*                                      |

\*For comparative purpose, the net assets per share attributable to the equity holders of the Company as at 30 September 2020 has been adjusted to reflect the bonus issue of 1 new ordinary share for every 1 existing ordinary share held which was completed on 2 February 2021.

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**EITA RESOURCES BERHAD**  
(Company No.: 199601026396 (398748-T))

**Interim Financial Report on Consolidated Results for the Financial Quarter Ended 31 March 2021**

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

*(The figures have not been audited)*

|  | < ----- Attributable to owners of the Company ----- > |                              |                                  |                              |                               | Total<br>RM'000 | Non-<br>Controlling<br>Interests<br>RM'000 | Total<br>Equity<br>RM'000 |
|--|---|------------------------------|----------------------------------|------------------------------|-------------------------------|-----------------|--|---------------------------|
|  | < ----- Non-Distributable ----- >                     |                              |                                  | Distributable                |                               |                 |  |                           |
| <u>Period Ended 31 March 2021</u>                              | Share<br>Capital<br>RM'000                            | Treasury<br>Shares<br>RM'000 | Translation<br>Reserve<br>RM'000 | Hedging<br>Reserve<br>RM'000 | Retained<br>Profits<br>RM'000 |                 |  |                           |
| At 1 October 2020  | 69,302  | (5)                          | 948                              | (595)                        | 115,625                       | <b>185,275</b>  | 3,675                                      | <b>188,950</b>            |
| Foreign currency translation differences for foreign operation | -   | -                            | 159                              | -                            | -                             | <b>159</b>      | 17   | <b>176</b>                |
| Cash flow hedge  | -   | -                            | -                                | 1,270                        | -                             | <b>1,270</b>    | -  | <b>1,270</b>              |
| Profit for the year  | -   | -                            | -                                | -                            | 10,027                        | <b>10,027</b>   | (281)                                      | <b>9,746</b>              |
| <b>Total comprehensive income for the year</b>                 | -   | -                            | 159                              | 1,270                        | 10,027                        | <b>11,456</b>   | (264)                                      | <b>11,192</b>             |
| Dividend to owners of the Company                              | -   | -                            | -                                | -                            | (3,900)                       | <b>(3,900)</b>  | -  | <b>(3,900)</b>            |
| Own shares sold  | -   | 5                            | -                                | -                            | 4                             | <b>9</b>        | -  | <b>9</b>                  |
| Share options exercised  | 3   | -                            | -                                | -                            | -                             | <b>3</b>        | -  | <b>3</b>                  |
| <b>Total transactions with owners of the Company</b>           | 3   | 5                            | -                                | -                            | (3,896)                       | <b>(3,888)</b>  | -  | <b>(3,888)</b>            |
| At 31 March 2021   | 69,305  | -                            | 1,107                            | 675                          | 121,756                       | <b>192,843</b>  | 3,411                                      | <b>196,254</b>            |





**EITA RESOURCES BERHAD**  
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**Interim Financial Report on Consolidated Results for the Financial Quarter Ended 31 March 2021**

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (continued)**

*(The figures have not been audited)*

|  | < ----- Attributable to owners of the Company ----- > |                              |                                  |                              |                               |                 | Non-<br>Controlling<br>Interests<br>RM'000 | Total<br>Equity<br>RM'000 |
|--|---|------------------------------|----------------------------------|------------------------------|-------------------------------|-----------------|--|---------------------------|
|  | < ----- Non-Distributable ----- >                     |                              |                                  | Distributable                |                               |                 |  |                           |
| <u>Period Ended 31 March 2020</u>                              | Share<br>Capital<br>RM'000                            | Treasury<br>Shares<br>RM'000 | Translation<br>Reserve<br>RM'000 | Hedging<br>Reserve<br>RM'000 | Retained<br>Profits<br>RM'000 | Total<br>RM'000 |  |                           |
| At 1 October 2019  | 69,302  | (5)                          | 939                              | (2,900)                      | 106,131                       | <b>173,467</b>  | 2,748                                      | <b>176,215</b>            |
| Foreign currency translation differences for foreign operation | -   | -                            | (14)                             | -                            | -                             | <b>(14)</b>     | (2)  | <b>(16)</b>               |
| Cash flow hedge  | -   | -                            | -                                | 1,630                        | -                             | <b>1,630</b>    | -  | <b>1,630</b>              |
| Profit for the year  | -   | -                            | -                                | -                            | 11,251                        | <b>11,251</b>   | 530  | <b>11,781</b>             |
| Total comprehensive income for the year                        | -   | -                            | (14)                             | 1,630                        | 11,251                        | <b>12,867</b>   | 528  | <b>13,395</b>             |
| Dividend to owners of the Company                              | -   | -                            | -                                | -                            | (3,900)                       | <b>(3,900)</b>  | -  | <b>(3,900)</b>            |
| At 31 March 2020   | 69,302  | (5)                          | 925                              | (1,270)                      | 113,482                       | <b>182,434</b>  | 3,276                                      | <b>185,710</b>            |

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**Interim Financial Report on Consolidated Results for the Financial Quarter Ended 31 March 2021**

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**

*(The figures have not been audited)*

|  | <b>6 Months Period Ended</b> |                   |
|--|------------------------------|-------------------|
|  | <b>31.03.2021</b>            | <b>31.03.2020</b> |
|  | <b>RM'000</b>                | <b>RM'000</b>     |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                          |                              |                   |
| Profit before tax  | 13,340                       | 15,379            |
| Adjustments for:   |                              |                   |
| Amortisation of investment properties                                | 103                          | 38                |
| Amortisation of development costs                                    | 23                           | 27                |
| Reversal of foreseeable losses                                       | (387)                        | (632)             |
| Reversal of warranties-net   | 1                            | (158)             |
| Depreciation of property, plant and equipment                        | 1,259                        | 1,018             |
| Depreciation of right-of-use assets                                  | 1,027                        | 970               |
| (Gain) / Loss on disposal of property, plant and equipment           | (3)                          | 86                |
| Fair value gain on forward exchange contracts                        | (935)                        | (1,436)           |
| Property, plant and equipment written off                            | 22                           | 2                 |
| Finance costs  | 1,050                        | 1,058             |
| Finance income   | (63)                         | (181)             |
| Share of (gain) / loss of equity-accounted joint venture, net of tax | (53)                         | 153               |
| Unrealised foreign exchange (gain) / loss                            | (108)                        | 76                |
|  | <hr/>                        | <hr/>             |
| Operating profit before changes in working capital                   | 15,276                       | 16,400            |
| Changes in working capital:  |                              |                   |
| Inventories  | (2,896)                      | (3,065)           |
| Trade and other receivables, deposits and prepayments                | (13,158)                     | 19,362            |
| Trade and other payables   | (11,161)                     | (36,569)          |
|  | <hr/>                        | <hr/>             |
| Cash used in operations  | (11,939)                     | (3,872)           |
| Income taxes paid  | (2,651)                      | (4,105)           |
| Interest paid  | (174)                        | (109)             |
| Interest received  | 63                           | 119               |
|  | <hr/>                        | <hr/>             |
| <b>Net cash used in operating activities</b>                         | <b>(14,701)</b>              | <b>(7,967)</b>    |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                          |                              |                   |
| Proceeds from disposal of property, plant and equipment              | -                            | 10                |
| Purchase of property, plant and equipment                            | (5,266)                      | (2,647)           |
| Acquisition of intangible assets                                     | (40)                         | (107)             |
| Acquisition of investment properties                                 | (1,310)                      | -                 |
|  | <hr/>                        | <hr/>             |
| <b>Net cash used in investing activities</b>                         | <b>(6,616)</b>               | <b>(2,744)</b>    |

**Interim Financial Report on Consolidated Results for the Financial Quarter Ended 31 March 2021**

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (continued)**

*(The figures have not been audited)*

|   | <b>6 Months Period Ended</b> |                   |
|---|------------------------------|-------------------|
|   | <b>31.03.2021</b>            | <b>31.03.2020</b> |
|   | <b>RM'000</b>                | <b>RM'000</b>     |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                                   |                              |                   |
| Dividend paid to owners of the company  | (3,900)                      | (3,900)           |
| Proceeds from loans and borrowings, net                                       | 4,971                        | 13,239            |
| Repayment of lease liabilities, net   | (1,134)                      | (1,132)           |
| Proceeds from share options exercised   | 3                            | -                 |
| Proceeds from sale of treasury shares   | 9                            | -                 |
| Interest paid   | (876)                        | (949)             |
| <b>Net cash (used in) / generated from financing activities</b>               | <b>(927)</b>                 | <b>7,258</b>      |
| <b>Net decrease in cash and cash equivalents</b>                              | <b>(22,244)</b>              | <b>(3,453)</b>    |
| <b>Foreign exchange differences on cash held</b>                              | <b>85</b>                    | <b>51</b>         |
| <b>Cash and cash equivalents at beginning of the financial year</b>           | <b>71,654</b>                | <b>68,727</b>     |
| <b>Cash and cash equivalents at end of the financial year</b>                 | <b>49,495</b>                | <b>65,325</b>     |
| Cash and cash equivalents included in the statements of cash flows comprise:- |                              |                   |
| Deposits  | -                            | 6,500             |
| Cash and bank balances  | 43,373                       | 50,100            |
| Liquid investments  | 6,122                        | 9,389             |
| Bank overdrafts   | -                            | (664)             |
|   | <b>49,495</b>                | <b>65,325</b>     |

*(The unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial year ended 30 September 2020 and the accompanying explanatory notes attached to the interim financial statements.)*

**A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 (“MFRS 134”)**

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**A1. Basis of Preparation**

The financial statements of the Group have been prepared in accordance with Malaysian Financial Reporting Standards (“MFRSs”), International Financial Reporting Standards and the requirements of the Companies Act 2016 in Malaysia and should be read in conjunction with the audited financial statements for the financial year ended 30 September 2020.

The following are accounting standards, amendments and interpretations that have been issued by the Malaysian Accounting Standards Board (“MASB”) and have been adopted by the Group:

***MFRSs, interpretations and amendments effective for annual periods beginning on or after 1 January 2020***

- Amendments to MFRS 3, *Business Combinations – Definition of a Business*
- Amendments to MFRS 101, *Presentation of Financial Statements* and MFRS 108, *Accounting Policies, Changes in Accounting Estimates and Errors – Definition of Material*
- Amendments to MFRS 9, *Financial Instruments*, MFRS 139, *Financial Instruments: Recognition and Measurement* and MFRS 7, *Financial Instruments: Disclosures – Interest Rate Benchmark Reform*

The initial application of the abovementioned accounting standards and amendments is not expected to have any material financial impact to the current period and prior period financial statements of the Group.

**A2. Auditors’ Report on Preceding Annual Financial Statements**

There was no qualification in the audit report of the preceding annual financial statements.

**A3. Seasonality or Cyclical Factors**

Save for certain business activities which are project based, our Group does not experience any material seasonality.

**A4. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows**

During the current financial quarter under review, there were no items or events that arose, which affected assets, liabilities, equity, net income or cash flows, that are unusual by reason of their nature, size or incidence.

**A5. Nature and Amount of Changes in Estimates**

There were no material changes in estimates during the financial quarter under review.

**A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 (“MFRS 134”) (continued)**

**A6. Debts and Securities**

**Details of treasury shares held:-**

|                              | <b>No. of<br/>Shares</b> | <b>Amount<br/>RM</b> |
|------------------------------|--------------------------|----------------------|
| Balance as at 1 October 2020 | 4,000                    | 5,050                |
| Movement during the period   | 4,000                    | 5,050                |
| Balance as at 31 March 2021  | -                        | -                    |

On 4 January 2021, the Company disposed 4,000 treasury shares at RM2.18 per share totaling RM8,720.

**A7. Dividends Paid and Distributed**

On 20 November 2020, The Board of Directors has approved and declared a second interim dividend of 3 sen per ordinary share, amounting to RM3.9 million in respect of the financial year ended 30 September 2020. The dividend was paid to the shareholders of the Company on 8 January 2021.

**A8. Segmental Information**

Segmental information in respect of the Group’s business activities for the financial year to date ended 31 March 2021.

|                            | <b>Revenue<br/>RM’000</b> | <b>Profit before Tax<br/>RM’000</b> |
|----------------------------|---------------------------|-------------------------------------|
| Marketing and Distribution | 37,856                    | 4,999                               |
| Manufacturing              | 58,279                    | 3,045                               |
| Services                   | 18,922                    | 6,096                               |
| High Voltage System        | 31,460                    | (800)                               |
| Reportable segments        | <u>146,517</u>            | <u>13,340</u>                       |

**A9. Subsequent Material Event**

There was no material event subsequent to the end of current financial quarter that has not been reflected in the financial statements.

**A10. Changes in the Composition of the Group**

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

**A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 (“MFRS 134”) (continued)**

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**A11. Capital Commitments**

Outstanding commitments in respects of capital expenditure for the Group at reporting date not provided for in the financial statements are:

|  |               |
|--|---------------|
|  | <b>RM’000</b> |
| Balance purchase consideration on acquisition of property, plant and equipment | <u>4,867</u>  |

**A12. Changes in Contingent Liabilities**

Corporate guarantee given by the Company to secure banking facilities granted to subsidiaries:

|                                   |                |
|-----------------------------------|----------------|
|                                   | <b>RM’000</b>  |
| At 1 October 2020                 | 381,721        |
| Increased in borrowing facilities | <u>117,700</u> |
| At 31 March 2021                  | <u>499,421</u> |

Performance guarantee given by subsidiaries for performance of contracts issued to third parties:

|                   |                 |
|-------------------|-----------------|
|                   | <b>RM’000</b>   |
| At 1 October 2020 | 38,727          |
| Addition          | <u>(10,212)</u> |
| At 31 March 2021  | <u>28,515</u>   |

**A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 (“MFRS 134”) (continued)**

**A13. Significant Related Party Transactions**

The Group has the following significant transactions with the related parties during the financial quarter under review:

| <b>Company</b>                                 | <b>Relationship</b>  |
|--|--|
| CTL Automation Sdn Bhd (“CTL”)                 | A company in which two (2) of the directors and substantial shareholders are the brother and sister-in-law of the Executive Director, Mr. Lim Joo Swee respectively.   |
| QL Foods Sdn Bhd (“QLF”)                       | A company in which a director and substantial shareholder is also the Non-Independent Non-Executive Director of EITA.  |
| QL Figo (Johor) Sdn Bhd (“QLFJ”)               | A company in which a director and substantial shareholder is also the Non-Independent Non-Executive Director of EITA.  |
| Sigriner Automation (MFG) Sdn Bhd (“Sigriner”) | A 50% joint venture company of EITA-Schneider (Mfg) Sdn Bhd (“ESM”) in which two (2) of the directors are the Executive Directors of EITA, the holding company of ESM. |

|   | <b>Cumulative Financial<br/>Quarter Ended</b> |                              |
|---|---|------------------------------|
|   | <b>31.03.2021<br/>RM’000</b>                  | <b>31.03.2020<br/>RM’000</b> |
| <u>CTL Automation Sdn Bhd (“CTL”)</u>   |   |                              |
| - Repairs and purchase of elevators parts   | (630)   | (240)                        |
| - Supply, install, testing and commissioning of electrical work and equipment               | -   | (2)                          |
| - Sales of electrical equipment   | 47  | 55                           |
| <u>QL Figo (Johor) Sdn Bhd (“QLFJ”)</u>   |   |                              |
| - Sales of electrical items   | 1,965   | -                            |
| <u>QL Foods Sdn Bhd (“QLF”)</u>   |   |                              |
| - Sales of electrical equipment   | 158   | 228                          |
| <u>Sigriner Automation (MFG) Sdn Bhd (“Sigriner”)</u>                                       |   |                              |
| - Sales of elevator controllers and components, provision of management services and rental | 118   | 84                           |
| - Sales of elevator parts   | 80  | 2                            |
| - Purchase of elevator controllers  | (4,147)                                       | (910)                        |

**B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B)**

**B1. Review of Performance for the Current Financial Quarter and Financial Year To-Date**

|  | Individual Financial<br>Quarter Ended |                      | %        | Cumulative Financial<br>Quarter Ended |                      | %        |
|--|---------------------------------------|----------------------|----------|---------------------------------------|----------------------|----------|
|  | 31.03.2021<br>RM'000                  | 31.03.2020<br>RM'000 |          | 31.03.2021<br>RM'000                  | 31.03.2020<br>RM'000 |          |
| <b>Revenue</b>   |                                       |                      |          |                                       |                      |          |
| Marketing and<br>Distribution  | 17,999                                | 18,639               | (3.4%)   | 37,856                                | 39,704               | (4.7%)   |
| Manufacturing  | 34,362                                | 26,303               | 30.6%    | 58,279                                | 54,337               | 7.3%     |
| Services   | 7,899                                 | 9,353                | (15.5%)  | 18,922                                | 17,086               | 10.7%    |
| High Voltage<br>System   | 20,107                                | 21,282               | (5.5%)   | 31,460                                | 34,472               | (8.7%)   |
| <b>Total</b>   | <u>80,367</u>                         | <u>75,577</u>        | 6.3%     | <u>146,517</u>                        | <u>145,599</u>       | 0.6%     |
| <b>Profit before<br/>Tax ("PBT")<br/>/ (Loss)<br/>before Tax<br/>("LBT")</b> |                                       |                      |          |                                       |                      |          |
| Marketing and<br>Distribution  | 2,036                                 | 1,233                | 65.1%    | 4,999                                 | 3,577                | 39.8%    |
| Manufacturing  | 2,209                                 | 2,354                | (6.2%)   | 3,045                                 | 2,827                | 7.7%     |
| Services   | 2,032                                 | 2,982                | (31.9%)  | 6,096                                 | 7,344                | (17.0%)  |
| High Voltage<br>System   | (1,319)                               | 669                  | (297.2%) | (800)                                 | 1,631                | (149.0%) |
| <b>Total</b>   | <u>4,958</u>                          | <u>7,238</u>         | (31.5%)  | <u>13,340</u>                         | <u>15,379</u>        | (13.3%)  |

The total revenue of the Group for the current quarter increased by RM4.8 million or 6.3% as compared to the preceding year corresponding quarter mainly due to higher revenue from Manufacturing segment.

Cumulatively, the Group revenue increased by RM0.9 million or 0.6% as compared to the preceding corresponding period mainly due to higher revenue from Manufacturing and Services segments.

The total PBT of the Group for the current quarter decreased by RM2.3 million or 31.5% mainly due to lower gross profit from High Voltage System segment and higher depreciation and amortisation.

Cumulatively, the Group PBT decreased by RM2.0 million or 13.3% mainly due to lower gross profit from High Voltage System segment and higher allowance for doubtful debts.



**B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS  
(APPENDIX 9B) (continued)**

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**B1. Review of Performance for the Current Financial Quarter and Financial Year To-Date (Cont'd)**

(i) Marketing and Distribution Segment

Current quarter revenue decreased by RM0.6 million or 3.4% mainly due to lower demand for electrical and electronics (“E&E”) components.

Cumulative revenue decreased by RM1.8 million or 4.7% for the same reason.

Current quarter PBT increased by RM0.8 million or 65.1% mainly due to higher sales of better margin products from different product mix.

Cumulative PBT increased by RM1.4 million or 39.8% for the same reason.

(ii) Manufacturing Segment

Current quarter revenue increased by RM8.1 million or 30.6% mainly contributed by all three manufacturing businesses.

Cumulative revenue increased by RM3.9 million or 7.3% mainly due to higher revenue from Busduct.

Current quarter PBT decreased by RM0.1 million or 6.2% mainly due to higher allowance for doubtful debts.

Cumulative PBT increased by RM0.2 million or 7.7% in tandem with higher revenue.

(iii) Service Segment

Current quarter revenue decreased by RM1.4 million or 15.5% mainly due to lower repair sales. However, this was mitigated by higher maintenance contract revenue.

Cumulative revenue increased by RM1.8 million or 10.7% mainly contributed by higher maintenance contract revenue and repair sales.

Current quarter PBT decreased by RM0.9 million or 31.9% was in tandem with lower revenue and higher administrative expenses.

Cumulative PBT decreased by RM1.2 million or 17.0% despite higher revenue mainly due to lower gross profit and higher administrative expenses.

**B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B) (continued)**

**B1. Review of Performance for the Current Financial Quarter and Financial Year To-Date (Cont'd)**

(iv) High Voltage System Segment

Current quarter revenue decreased by RM1.2 million or 5.5% mainly due to lower execution of Transmission Sub-Station projects.

Cumulative revenue decrease by RM3.0 million or 8.7% for the same reason.

Current quarter PBT decreased by RM2.0 million or 297.2% was in tandem with the lower revenue and lower gross profit.

Cumulative PBT decreased by RM2.4 million or 149.0% for the same reason.

**B2. Review of Current Financial Quarter Performance against Preceding Quarter**

|                                  | <b>Individual Financial<br/>Quarter Ended</b> |                              | <b>%<br/>change</b> |
|----------------------------------|---|------------------------------|---------------------|
|                                  | <b>31.03.2021<br/>RM'000</b>                  | <b>31.12.2020<br/>RM'000</b> |                     |
| <b>Revenue</b>                   |   |                              |                     |
| Marketing and Distribution       | 17,999  | 19,857                       | (9.4%)              |
| Manufacturing                    | 34,362  | 23,917                       | 43.7%               |
| Services                         | 7,899   | 11,023                       | (28.3%)             |
| High Voltage System              | 20,107  | 11,353                       | 77.1%               |
| Total                            | 80,367  | 66,150                       | 21.5%               |
| <b>Profit before Tax ("PBT")</b> |   |                              |                     |
| Marketing and Distribution       | 2,036   | 2,963                        | (31.3%)             |
| Manufacturing                    | 2,209   | 836                          | 164.2%              |
| Services                         | 2,032   | 4,064                        | (50.0%)             |
| High Voltage System              | (1,319)                                       | 519                          | (354.1%)            |
| Total                            | 4,958   | 8,382                        | (40.8%)             |

The total revenue of the Group for the current quarter increased by RM14.2 million or 21.5% against preceding quarter mainly due to higher revenue from Manufacturing and Higher Voltage System segments.

The total PBT of the Group for the current quarter decreased by RM3.4 million or 40.8% against preceding quarter mainly due to lower gross profit from High Voltage System segment.

**B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS  
(APPENDIX 9B) (continued)**

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**B2. Review of Current Financial Quarter Performance against Preceding Quarter (Cont'd)**

(i) Marketing and Distribution Segment

Current quarter revenue decreased by RM1.8 million or 9.4% due to lower demand for E&E components.

Current quarter PBT decreased by RM0.9 million or 31.3% corresponding with lower revenue.

(ii) Manufacturing Segment

Current quarter revenue increased by RM10.4 million or 43.7% mainly due to higher execution of elevator projects and higher revenue from Busduct.

Current quarter PBT increased by RM1.4 million or 164.2% was in tandem with higher revenue.

(iii) Services Segment

Current quarter revenue decreased by RM3.1 million or 28.3% mainly due to lower repair sales.

Current quarter PBT decreased by RM2.0 million or 50.0% was in tandem with lower revenue and lower gross profit.

(iv) High Voltage System Segment

Current quarter revenue increased by RM8.7 million or 77.1% mainly due to higher execution of Transmission Sub-Station projects.

Current quarter PBT decreased by RM1.8 million or 354.1% despite higher revenue generated mainly due to lower gross profit.

**B3. Commentary on Prospects**

With the re-imposition of the nationwide Movement Control Order 3.0 (“MCO 3.0”) from 12 May 2021 arising from the COVID-19 pandemic, the Board of Directors (“the Board”) expects the uncertainty to continue to impact the general business environment and the Group’s prospects in 2021 remain challenging. However, the Group will continue to be vigilant to the changes in the external environment. With the current order book and ongoing projects in hand, barring any unforeseen circumstances, the Board expects the Group to achieve satisfactory results for the financial quarter ending 30 June 2021.

**B4. Profit Forecast**

Profit forecast was not provided.

**B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS  
(APPENDIX 9B) (continued)**

**B5. Tax Expense**

|   | <b>Individual<br/>Financial<br/>Quarter Ended<br/>31.03.2021<br/>RM'000</b> | <b>Cumulative<br/>Financial<br/>Quarter Ended<br/>31.03.2021<br/>RM'000</b> |
|---|---|---|
| <b>Current tax expense</b>                        |   |   |
| - current period                                  | 1,564   | 2,863   |
| - prior period                                    | -   | -   |
|   | 1,564   | 2,863   |
| <b>Deferred tax expense</b>                       |   |   |
| Origination and reversal of temporary differences |   |   |
| - current period                                  | (59)  | 652   |
| - prior period                                    | (101)   | 79  |
|   | (160)   | 731   |
| Total current tax recognised in profit or loss    | 1,404   | 3,594   |
| Share of tax of equity-accounted joint venture    | 2   | 28  |
| Total tax expense                                 | 1,406   | 3,622   |

**B6. Status of Corporate Proposals Announced**

There were no corporate proposals announced but not completed as at the date of this report.

**B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS  
(APPENDIX 9B) (continued)**

**B7. Group Borrowings**

|                     | As at 31.03.2021    |                      |                            |
|---------------------|---------------------|----------------------|----------------------------|
|                     | Long Term<br>RM'000 | Short Term<br>RM'000 | Total Borrowings<br>RM'000 |
| <b>Secured</b>      |                     |                      |                            |
| Term Loan           | 16,392              | 1,156                | 17,548                     |
| <b>Unsecured</b>    |                     |                      |                            |
| Banker's acceptance | -                   | 17,854               | 17,854                     |
| Bank overdrafts     | -                   | -                    | -                          |
|                     | 16,392              | 19,010               | 35,402                     |
|                     |                     |                      |                            |

|                     | As at 31.03.2020    |                      |                            |
|---------------------|---------------------|----------------------|----------------------------|
|                     | Long Term<br>RM'000 | Short Term<br>RM'000 | Total Borrowings<br>RM'000 |
| <b>Secured</b>      |                     |                      |                            |
| Term Loan           | 15,601              | 1,073                | 16,674                     |
| <b>Unsecured</b>    |                     |                      |                            |
| Banker's acceptance | -                   | 25,539               | 25,539                     |
| Bank overdrafts     | -                   | 664                  | 664                        |
|                     | 15,601              | 27,276               | 42,877                     |
|                     |                     |                      |                            |

**B8. Change in Material Litigations**

There were no outstanding material litigations as at the date of this report.

**B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS  
(APPENDIX 9B) (continued)**

**B9. Proposed Dividend**

Details of the dividend under single-tier tax system approved and declared by the Board are as follows:

|  | <b>30.03.2021</b> | <b>30.03.2020</b> |
|--|-------------------|-------------------|
| <b>Interim dividend</b>  |                   |                   |
| First interim dividend per share                               | 1.5 sen           | -                 |
| Total dividend per share                                       | 1.5 sen           | -                 |
| For the financial year ending                                  | 30 September 2021 |                   |
| Approved and declared on                                       | 20 May 2021       |                   |
| Entitlement to dividend based on record of<br>depositors as at | 21 June 2021      |                   |
| Date payable   | 9 July 2021       |                   |

The total dividend for the current financial year is 1.5 sen per share.

**B10. Earnings per Ordinary Share**

**(a) Basic earnings per ordinary share ("EPS")**

The calculation of EPS was based on the profit attributable to ordinary shareholders and a weighted average number of ordinary shares in issue during the financial period.

|   | <b>Individual Financial<br/>Quarter Ended</b> |                   | <b>Year-to-date<br/>Ended</b> |                   |
|---|---|-------------------|-------------------------------|-------------------|
|   | <b>31.03.2021</b>                             | <b>31.03.2020</b> | <b>31.03.2021</b>             | <b>31.03.2020</b> |
| Profit for the period attributable<br>to owners (RM'000)      | 3,997   | 5,177             | 10,027                        | 11,251            |
| Weighted average number of<br>ordinary shares in issue ('000) | 260,002                                       | 259,996           | 259,999                       | 259,996           |
| Basic EPS (sen)   | 1.54  | 1.99*             | 3.86                          | 4.33*             |

**B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B) (continued)**

**B10. Earnings per Ordinary Share (continued)**

**(b) Diluted earnings per ordinary share (“DEPS”)**

The calculation of DEPS was based on the profit attributable to ordinary shareholders and a weighted average number of ordinary shares that would have been in issue upon full exercise of the warrants, adjusted for the number of such shares that have been exercised.

|  | Individual Financial<br>Quarter Ended |            | Year-to-date<br>Ended |            |
|--|---------------------------------------|------------|-----------------------|------------|
|  | 31.03.2021                            | 31.03.2020 | 31.03.2021            | 31.03.2020 |
| Profit for the period attributable to owners (RM'000)                | 3,997                                 | 5,177      | 10,027                | 11,251     |
| Weighted average number of ordinary shares in issue ('000)*(basic)   | 260,002                               | 259,996    | 259,999               | 259,996    |
| Effect of dilution of share options ('000)                           | 23,621                                | 32,596     | 23,621                | 32,596     |
| Weighted average number of ordinary shares in issue ('000)*(diluted) | 283,623                               | 292,592    | 283,620               | 292,592    |
| Diluted EPS (sen)  | 1.41                                  | 1.77*      | 3.54                  | 3.85*      |

\*For comparative purpose, the EPS and DEPS for individual quarter and year to date ended 31 March 2020 had been adjusted to reflect the bonus issue of 1 new ordinary share for every 1 existing ordinary shares held and bonus issue of 1 free warrant for every 3 ordinary shares held which was completed on 2 February 2021 and 10 February 2021 respectively.

**B11. Financial Instruments**

Outstanding derivatives as at 31 March 2021 is as follow:

| Type of derivatives                             | Contract /<br>Notional Value<br>RM'000 | Fair Value<br>RM'000 |
|---|--|----------------------|
| Less than 1 year:-<br>Forward exchange contract | 75,909                                 | 1,598                |

There are no changes to policies related to financial instruments since last financial year.

**B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS  
(APPENDIX 9B) (continued)**

**B12. Notes to Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income**

|   | Individual Financial<br>Quarter Ended |                      | Year-to-date<br>Ended |                      |
|---|---------------------------------------|----------------------|-----------------------|----------------------|
|   | 31.03.2021<br>RM'000                  | 31.03.2020<br>RM'000 | 31.03.2021<br>RM'000  | 31.03.2020<br>RM'000 |
| <b>Profit for the period is arrived<br/>after charging / (crediting):</b> |                                       |                      |                       |                      |
| Interest expense on lease liability                                       | 36                                    | 18                   | 83                    | 38                   |
| Depreciation and amortisation   | 739                                   | 534                  | 1,385                 | 1,083                |
| Depreciation for right-of-use<br>assets                                   | 480                                   | 462                  | 1,027                 | 970                  |
| Reversal of allowance for doubtful<br>debts                               | (541)                                 | (432)                | (248)                 | (569)                |
| Inventories written down to net<br>realisable value                       | 100                                   | 664                  | (723)                 | 602                  |
| Loss / (Gain) on disposal of<br>property, plant and equipment             | -                                     | 86                   | (3)                   | 86                   |
| Property, plant and equipment<br>written off                              | 21                                    | 2                    | 22                    | 2                    |
| Foreign exchange (gain) / loss, net                                       | (41)                                  | (92)                 | (108)                 | 84                   |
| Reversal of foreseeable loss  | (86)                                  | (209)                | (387)                 | (632)                |
| Fair value gain on forward<br>exchange contracts                          | (950)                                 | (721)                | (935)                 | (895)                |
| Provision for warranties-net  | (2)                                   | 18                   | 1                     | 29                   |

**B13. Authority for Issue**

The interim financial statements were authorised for issue by the Board in accordance with a resolution of the Directors dated 20 May 2021.