

APB RESOURCES BERHAD

(Company No.: 564838-V) (Incorporated in Malaysia under the Companies Act, 1965)

INTERIM FINANCIAL STATEMENTS

The Directors are pleased to present the Interim Financial Statements for the period ended 30 June 2019

INTERIM FINANCIAL STATEMENTS AS AT 30 JUNE 2019

PART A2: SUMMARY OF KEY FINANCIAL INFORMATION

INDIVIDUAL QUARTER				
	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Year	Preceding Year Corresponding	Current Year	Preceding Year Corresponding
	Quarter	Quarter	To Date	Year To Date
	30 Jun 2019	30 Jun 2018	30 Jun 2019	30 Jun 2018
	RM'000	RM'000	RM'000	RM'000
1. Revenue	14,752	21,172	39,891	54,401
2. (Loss) / profit before taxation	(842)	2,179	(3,477)	(4,985)
(Loss) / profit and total comprehensive income for the financial year	(873)	2,165	(3,513)	(5,114)
(Loss) / profit and total comprehensive income for the period attributable to equity holders of the Company	(873)	2,165	(3,513)	(5,114)
5. (Diluted) / basic earnings per ordinary share (sen)	(0.79)	1.95	(3.17)	(4.61)
6. Declared dividend per ordinary share (sen)	-	-	-	-
7 Notario de la constitución de la	AS AT END OF CURRENT PERIOD		AS AT PRECEDING FINANCIAL YEAR END	
Net assets per ordinary share attributable to equity holders of the Company (RM)	1.3	37	1.40	0

PART A3 : ADDITIONAL INFORMATION					
INDIVIDUAL QUARTER CUMULATIVE QUARTER					
	Current	Preceding Year	Current	Preceding Year	
	Year	Corresponding	Year	Corresponding	
	Quarter	Quarter	To Date	Year To Date	
	30 Jun 2019	30 Jun 2018	30 Jun 2019	30 Jun 2018	
	RM'000	RM'000	RM'000	RM'000	
Gross interest income	522	391	1,588	1,173	
1. Gloss interest income	322	391	1,500	1,173	
2. Gross interest expense	(23)	(31)	(42)	(59)	

APB RESOURCES BERHAD (COMPANY NO.: 564838-V)

CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER		
	Current Preceding Year		Current	Preceding Year	
	Year Quarter	Corresponding Quarter	Year To Date	Corresponding Year To Date	
	30 Jun 2019	30 Jun 2018	30 Jun 2019	30 Jun 2018	
	RM'000	RM'000	RM'000	RM'000	
	1111 000	1111 000	1411 000	1111 000	
Continuing Operations: Revenue	14,752	21,172	39,891	54,401	
Cost of sales	(12,560)	(17,113)	(34,250)	(47,122)	
Gross profit	2,192	4,059	5,641	7,279	
Other income / (expenses)	132	1,343	(34)	(2,344)	
Operating expenses	(3,665)	(3,583)	(10,630)	(11,034)	
Results from operating activities	(1,341)	1,819	(5,023)	(6,099)	
Interest income	522	391	1,588	1,173	
Finance costs	(23)	(31)	(42)	(59)	
Operating loss before taxation	(842)	2,179	(3,477)	(4,985)	
Tax expense	(31)	(14)	(36)	(129)	
Loss from continuing operations	(873)	2,165	(3,513)	(5,114)	
Discontinued Operation: Result from discontinued operation	-	-	-	-	
(Loss) / profit and total comprehensive income for the financial year	(873)	2,165	(3,513)	(5,114)	
Attributable to: Equity holders of the Company	(873)	2,165	(3,513)	(5,114)	
Minority interest	_	_	_	_	
(Loss) / profit and total comprehensive income for the financial year	(873)	2,165	(3,513)	(5,114)	
Earnings per ordinary share attributable to equity holders of the Company:					
(Diluted) / basic , for (loss) / profit and total comprehensive income for the financial year (sen)		1.95	(3.17)	(4.61)	

The Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the audited financial statements of the Company for the Year Ended 30 September 2018 and the accompanying notes attached to the interim financial statements.

APB RESOURCES BERHAD (COMPANY NO.: 564838-V)

ASSETS Property, plant and equipment Other investment Total non-current assets Inventories Receivables, deposits and prepayments Current tax assets Other investment Sabara and prepayments Sabara and prepay	CONDENSED CONSOLIDATED STA	ATEMIENTS OF FINANCIAL POSIT	ION
RM/000 RM			As A
ASSETS			30 Sept 2018
Property, plant and equipment G2,947 G5 G5 Cther investment G2,982 G5 G5 Cther investment G2,982 G5 G5 G5 G75		RM'000	RM'000
Other investment 35 Total non-current assets 62,982 Inventories 675 Receivables, deposits and prepayments 30,273 Current tax assets 3,048 Current tax assets 3,048 Current tax assets 52,005 Cash and cash equivalents 15,744 Cash and cash equivalents 101,745 Total current assets 101,745 Total equity 112,875 112,875 112 12,875 112 12,875 112 12,875 112 12,875 112 12,875 112 12,875 112 12,875 112 12,875 112 12,875 112 12,875 112 13,875 112 14,875 112		20.047	05.00
Total non-current assets			65,22 ⁻ 39
Inventories Seceivables, deposits and prepayments Seceivables, deposits and prep			
Receivables, deposits and prepayments	Total Hon-current assets	02,002	00,20
Current tax assets 3,048 2 Other investments 52,005 43 Cash and cash equivalents 15,744 28 Total current assets 101,745 100 TOTAL ASSETS 164,727 166 EQUITY Share capital 112,875 112 Treasury shares (3,322) (3,322) Retained earnings 45,040 48 Minority interest 154,593 158 Total equity attributable to equity holders of the Company 154,593 158 LIABILITIES 1,964 1, Deferred tax liabilities 1,964 1, Total non-current liabilities 1,964 1, Total current liabilities 8,170 6, Total liabilities 10,134 8, TOTAL EQUITY AND LIABILITIES 164,727 166	Inventories	675	76
Other investments 52,005 43, 28, 28, 28, 28, 28 Cash and cash equivalents 15,744 28, 28, 28, 28, 28, 28, 28, 28, 28, 28,	Receivables, deposits and prepayments		26,35
Cash and cash equivalents 15,744 28 Total current assets 101,745 100 TOTAL ASSETS 164.727 166 EQUITY 112,875 112,875 112 Share capital 112,875 13,322 14,322 13,322 13,322 14,322 14,322			2,40
Total current assets			43,17
TOTAL ASSETS 164,727 166			28,18
EQUITY Share capital 112,875 (3,322) (3,5 (3,322) (3,5 (3,5 (2) (3,5 (3,5 (2) (3,5 (3,5 (2) (3,5 (3,5 (2) (3,5 (3,5 (2) (3,5 (3,5 (3,5 (2) (3,5 (3,5 (2) (3,5 (3,5 (2) (3,5 (3,5 (2) (3,5 (3,5 (2) (3,5 (3,5 (2) (3,5 (3,5 (2) (3,5 (3,5 (2) (3,5 (3,5 (2) (3,5 (3,5 (2) (3,5 (3,5 (2) (3,5 (3,5 (2) (3,5 (3,5 (2) (3,5 (3,5 (3,5 (2) (3,5 (3,5 (3,5 (3,5 (3,5 (3,5 (3,5 (3,5	lotal current assets	101,745	100,89
EQUITY Share capital 112,875 (3,322) (3,3 Fetained earnings (3,322) (3,322) (3,3 Fetained earnings (3,322) (3,322) (3,3 Fetained earnings (3,322)	TOTAL ASSETS	164.727	166,15
Treasury shares (3,322) (3,522) (3,540) (4,540	EQUITY		
Retained earnings	Share capital		112,87
154,593 158,	The state of the s		(3,322
Minority interest	Retained earnings		48,55
Total equity attributable to equity holders of the Company 154.593 158. LIABILITIES 1,964 1,764	Minority interest	154,593	158,10
Company 154,593 158. LIABILITIES 1,964 1, Deferred tax liabilities 1,964 1, Total non-current liabilities 1,964 1, Payables, accruals and provisions 8,170 6, Total current liabilities 8,170 6, Total liabilities 10,134 8, TOTAL EQUITY AND LIABILITIES 164,727 166.			
LIABILITIES Deferred tax liabilities 1,964 1, Total non-current liabilities 1,964 1, Payables, accruals and provisions 8,170 6, Total current liabilities 8,170 6, Total liabilities 10,134 8, TOTAL EQUITY AND LIABILITIES 164,727 166.		154.593	158,10
Deferred tax liabilities 1,964 1, Total non-current liabilities 1,964 1, Payables, accruals and provisions 8,170 6, Total current liabilities 8,170 6, Total liabilities 10,134 8, TOTAL EQUITY AND LIABILITIES 164,727 166.			
Total non-current liabilities 1,964 1, Payables, accruals and provisions 8,170 6, Total current liabilities 8,170 6, Total liabilities 10,134 8, TOTAL EQUITY AND LIABILITIES 164,727 166.		1,964	1,96
Total current liabilities 8,170 6, Total liabilities 10,134 8, TOTAL EQUITY AND LIABILITIES 164,727 166.			1,96
Total current liabilities 8,170 6, Total liabilities 10,134 8, TOTAL EQUITY AND LIABILITIES 164,727 166.	Be allow and allow Stone	0.470	0.00
Total liabilities 10,134 8, TOTAL EQUITY AND LIABILITIES 164,727 166,			6,08 6,08
TOTAL EQUITY AND LIABILITIES 164,727 166.	Total current habilities	0,170	0,08
	Total liabilities	10,134	8,04
Net assets per ordinary share attributable to equity	TOTAL EQUITY AND LIABILITIES	164,727	166,15
	Net assets per ordinary share attributable to equity		1,4

The Condensed Consolidated Statements of Financial Position should be read in conjunction with the audited financial statements of the Company for the Year Ended 30 September 2018 and the accompanying notes attached to the interim financial statements.

APB RESOURCES BERHAD

(COMPANY NO.: 564838-V)

CONDENSED CONSOLIDATED CASH FLOW STATEMENTS **Current Year To Date** Preceding Year To Date 30 Jun 2019 30 Jun 2018 RM'000 RM'000 Cash flows from operating activities Loss before taxation (3,477)(4,985)Adjustments for: Depreciation of property, plant and equipment 2,777 3,009 Interest income (1,588)(1,173)Net loss on disposal of plant and equipment 8 Net provision/reversal for liquidated and ascertained damages 225 (211)Net unrealised loss/gain on foreign exchange 34 (8)Gain in disposal of other investment (47)Operating profit before changes in working capital (2,021)(3,415)Change in inventories 94 (39)Change in receivables, deposits and prepayments (3,942)(3,413)Change in payables, accruals and provisions 1,852 (365)Cash generated from operations (4,017)(7,232)Interest received 1,588 1,173 Tax paid (704)(412)Tax refund 27 Net cash generated from operating activities (3,106)(6,471)Cash flows from investing activities Acquisition of plant and equipment, representing net cash used in investing activities (525)(891)Proceeds from disposal of property, plant and equipment 14 Purchase of other investments (31,970)(17,472)Proceeds from disposal of other investments 8,645 18,900 Net cash used in investing activities (9,338)(13,957)Cash flows from financing activity Dividends paid, representing net cash used in financing activity (3,325)Net increase in cash and cash equivalents (12,444)(23,753)Cash and cash equivalents at beginning of year 28,188 59,375 Cash and cash equivalents at end of year 15,744 35,622 Cash and cash equivalents comprise: Cash and bank balances 5,001 8,526 Deposits placed with licensed banks 10,743 27,096

The Condensed Consolidated Cash Flow Statements should be read in conjunction with the audited financial statements of the Company for the Year Ended 30 September 2018 and the accompanying notes attached to the interim financial statements.

15,744

35,622

APB RESOURCES BERHAD (COMPANY NO.: 564838-V)

CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY Ordinary **Share Treasury** Retained Capital **Shares Earnings Total** RM'000 RM'000 RM'000 RM'000 At 1 October 2018 112,875 (3,322)48,553 158,106 (3,513)Total comprehensive income for the period (3,513)At 30 June 2019 112,875 (3.322)45,040 154,593 (3,322)At 1 October 2017 112,875 69,533 179,086 Total comprehensive income for the period (5,114)(5,114)Dividend to shareholders (3,325)(3,325)At 30 June 2018 112,875 (3.322)61,094 170,647

The Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the audited financial statements of the Company for the Year Ended 30 September 2018 and the accompanying notes attached to the interim financial statements.