



# JKG LAND BERHAD

(Company No: 154232-K)  
(Incorporated in Malaysia under the Companies Act, 1965)

## CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 JANUARY 2021

	(Unaudited) As at 31-Jan-21 RM'000	(Audited) As at 31-Jan-20 RM'000
<b>Assets</b>		
<b>Non-Current Assets</b>		
Property, plant and equipment	27,089	27,316
Right-of-use assets	2,428	3,237
Investment property	3,257	3,342
Other investments	18	18
Inventories	250,875	335,154
Deferred tax assets	2,287	5,386
Deposits	8,500	8,500
	294,454	382,953
<b>Current Assets</b>		
Inventories	211,579	126,117
Contract asset	110,531	80,341
Contract cost	19,972	36,273
Trade and other receivables	11,948	17,070
Current tax assets	1,545	219
Short term investments	700	700
Cash and cash equivalents	110,829	96,432
	467,104	357,152
<b>TOTAL ASSETS</b>	<b>761,558</b>	<b>740,105</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to Owners of the Company</b>		
Share capital	231,159	231,159
Retained earnings	268,366	246,299
	499,525	477,458
<b>Non-Controlling Interests</b>	(60)	(58)
<b>Total Equity</b>	499,465	477,400
<b>Non-Current Liabilities</b>		
Deferred tax liabilities	15	15
Lease liabilities	1,704	2,539
	1,719	2,554
<b>Current Liabilities</b>		
Trade and other payables	36,701	32,541
Contract liabilities	865	982
Lease liabilities	808	754
Current tax payables	0	662
Loan and borrowings	222,000	225,212
	260,374	260,151
<b>Total Liabilities</b>	262,093	262,705
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>761,558</b>	<b>740,105</b>
<b>Net assets per share attributable to equity holders of the parent (RM)</b>	0.22	0.21

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for year ended 31 January 2020 and the accompanying notes attached to the interim financial statements)



## JKG LAND BERHAD

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### CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For The Financial Year Ended 31 January 2021

	<u>Attributable to owners of the Company</u>			Non-Controlling Interests <u>RM'000</u>	Total Equity <u>RM'000</u>
	<u>Distributable</u>				
	Share Capital <u>RM'000</u>	Retained Earnings <u>RM'000</u>	Total <u>RM'000</u>		
<b><u>12 Months Ended 31 January 2021</u></b>					
At 1 February 2020	231,159	246,299	477,458	(58)	477,400
Total Comprehensive income for the period	-	22,067	22,067	(2)	22,065
Dividend	-	-	-	-	-
At 31 January 2021	<u>231,159</u>	<u>268,366</u>	<u>499,525</u>	<u>(60)</u>	<u>499,465</u>

For The Financial Year Ended 31 January 2020

	<u>Attributable to owners of the Company</u>			Non-Controlling Interests <u>RM'000</u>	Total Equity <u>RM'000</u>
	<u>Distributable</u>				
	Share Capital <u>RM'000</u>	Retained Earnings <u>RM'000</u>	Total <u>RM'000</u>		
<b><u>12 Months Ended 31 January 2020</u></b>					
At 1 February 2019	231,159	231,488	462,647	(42)	462,605
Total Comprehensive income for the period	-	17,086	17,086	(16)	17,070
Dividend	-	(2,275)	(2,275)	-	(2,275)
At 31 January 2020	<u>231,159</u>	<u>246,299</u>	<u>477,458</u>	<u>(58)</u>	<u>477,400</u>

*(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for year ended 31 January 2020 and the accompanying notes attached to the interim financial statements)*



# JKG LAND BERHAD

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## CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME For The Financial Year Ended 31 January 2021

	Individual Quarter			Cumulative Quarter		
	Current Year Quarter 31-Jan-21 RM'000	Preceding Year Corresponding Quarter 31-Jan-20 RM'000	% + / (-)	Current Year To Date 31-Jan-21 RM'000	Preceding Year Corresponding Period 31-Jan-20 RM'000	% + / (-)
<b>Revenue</b>	61,610	63,570	(3.1)	187,183	190,178	(1.6)
Cost of sales	(45,301)	(44,916)		(141,472)	(141,520)	
<b>Gross profit</b>	16,309	18,654	(12.6)	45,711	48,658	(6.1)
Selling and marketing expenses	(65)	(188)		(369)	(1,260)	
Administrative expenses	(4,933)	(4,987)		(14,929)	(17,407)	
Other operating income	570	559		2,344	1,749	
<b>Operating profit</b>	11,881	14,038	(15.4)	32,757	31,740	3.2
Share of results of an associate	-	-		-	-	
<b>Profit before interest and tax</b>	11,881	14,038	(15.4)	32,757	31,740	3.2
Finance income	532	719		2,242	2,469	
Finance costs	441	(2,795)		(5,055)	(8,904)	
<b>Profit / (Loss) before tax</b>	12,854	11,962	7.5	29,944	25,305	18.3
Tax expenses	(3,526)	(4,920)		(7,879)	(8,235)	
<b>Profit and total comprehensive income for the period</b>	9,328	7,042	32.5	22,065	17,070	29.3
<b>Profit and total comprehensive income for the period attributable to :</b>						
Owners of the Company	9,329	7,043	32.5	22,067	17,086	29.2
Non-controlling interests	(1)	(1)		(2)	(16)	
<b>Profit and total comprehensive income for the period</b>	9,328	7,042	32.5	22,065	17,070	29.3
	<b>Sen</b>	<b>Sen</b>		<b>Sen</b>	<b>Sen</b>	
<b>Basic earnings per share</b>	0.41	0.31	32.3	0.97	0.75	29.3

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# JKG LAND BERHAD

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## CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS For The Financial Year Ended 31 January 2021

	Current year to 31-Jan-2021 RM'000	Preceding year to 31-Jan-2020 RM'000
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before tax	29,944	25,305
Adjustment for :		
Depreciation of property, plant and equipment	2,409	2,373
Depreciation of right-of-use assets	809	810
Depreciation of investment property	85	85
Interest income	(2,242)	(2,469)
Gain on disposal of motor vehicle	-	(10)
Fair value adjustment on short term investment	-	(10)
Final distribution from liquidation of other investment	-	(3)
Dividend received	-	(1)
Finance costs	5,055	8,904
Operating profit before changes in working capital	36,060	34,984
Changes in working capital		
Inventories	(1,146)	21,168
Contract assets	(30,190)	(54,056)
Contract cost	16,301	(6,263)
Trade and other receivables	5,122	(297)
Trade and other payables	4,160	8,109
Contract liabilities	(117)	(3,491)
	(5,870)	(34,830)
Cash used in operating activities	30,190	154
Interest received	594	418
Tax paid	(6,768)	(2,290)
Net cash used in operating activities	24,016	(1,718)
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Additions of property, plant and equipment	(2,182)	(5,925)
Additions on investment property	-	-
Additions to non-current inventories	(37)	-
Proceeds from disposal of motor vehicle	-	32
Redemption / (Additions) of short term investments	-	1,139
Final distribution from liquidation of other investment	-	3
Dividend received	-	1
Interest received	1,648	2,051
Net cash used in investing activities	(571)	(2,699)
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Drawdown / (Repayment) of term loans and borrowings	(3,212)	38,297
Dividend paid to shareholders of the company	-	(2,275)
Interest paid	(5,055)	(10,329)
Payment of lease liabilities	(781)	(754)
Net cash (used in)/ from investing activities	(9,048)	24,939
Net (decrease)/increase in cash and cash equivalents	14,397	20,522
Cash and cash equivalents at beginning of the period	96,432	75,910
Cash and cash equivalents at end of the period	<b>110,829</b>	<b>96,432</b>
<b>Cash and cash equivalents at end of the period comprised of :</b>		
Fixed Deposit Placed With Licensed Banks-aged within 3 months	81,073	67,018
Cash and Bank Balances	29,756	29,414
	<b>110,829</b>	<b>96,432</b>

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for year ended 31 January 2020 and the accompanying notes attached to the interim financial statements)



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## SELECTED EXPLANATORY NOTES

PART A : Explanatory notes pursuant to Malaysian Financial Reporting Standard (“MFRS”) 134

### 1. Basis of Preparation

The condensed consolidated interim financial statements have been prepared in accordance with MFRS 134, Interim Financial Reporting and other MFRSs issued by the Malaysian Accounting Standard Board (“MASB”) and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad (“BMSB”).

The condensed consolidated interim financial statements should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 January 2020 which have been prepared in accordance with the Malaysian Financial Reporting Standards (“MFRS”), International Financial Reporting Standards (“IFRSs”) and the Companies Act 2016. These explanatory notes attached to the condensed consolidated interim financial statements 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 financial year ended 31 January 2020.

### 2. Accounting Policies

The significant accounting policies, method of computation and basis of consolidation applied in the consolidated condensed interim financial statements are consistent with those adopted in the audited financial statements for the financial year ended 31 January 2020 except for the adoption of the following new MFRS/amendments with effect from 1 February 2020 :

Amendments to MFRS 3	Definition of a Business
Amendments to MFRS 7, MFRS 9 and MFRS 139	Interest rate Benchmark Reform
Amendments to MFRS 101 and MFRS 108	Definition of Material

The adoption of the abovementioned amendments to MFRSs standards does not have material impact on the financial statements of the Group.

### 3. Audit Report Qualification and Status

The financial statements of the Group for the financial year ended 31 January 2020 were not subject to any audit qualification.

### 4. Seasonal or Cyclical Factors

The Group’s business operations are not materially affected by seasonal or cyclical factors.

### 5. Unusual Items

There were no unusual items for the current financial year under review.

### 6. Changes in Estimates

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



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## SELECTED EXPLANATORY NOTES

### 7. Debt & Equity Securities, Share Buy-Backs and Treasury Shares

There was no issuance, cancellations, repurchases, resale and repayment of debt and equity securities during the financial year under review.

### 8. Dividend Paid

There was no dividend paid during the financial year under review.

### 9. Segmental Information

The Group's activities comprise the following main business segments which are regularly reviewed by the entity's chief operating decision maker in order to allocate resources to the segment and to assess its performance :-

Property development:	Development of residential, commercial and other properties
Cultivation of oil palm:	Cultivation of oil palm and Sale of fresh fruit bunches (FFB)
Others:	Operations related to investment holdings and provision of management services

12 months ended 31 January 2021	Property Development RM'000	Cultivation of Oil Palm RM'000	Others RM'000	Group RM'000
<b>Segment Revenue</b>	184,900	1,120	1,163	187,183

#### Segment Result

<b>Operating profit before tax</b>	31,633	375	749	32,757
Share of results of an associate				-
<b>Profit before interest and tax</b>				32,757
Finance income				2,242
Finance costs				(5,055)
<b>Profit before tax</b>				29,944
Tax expense				(7,879)
<b>Profit after tax</b>				<b>22,065</b>
<b>Segment assets</b>	748,272	9,923	3,363	761,558
<b>Total assets</b>				<b>761,558</b>

12 months ended 31 January 2020	Property Development RM'000	Cultivation of Oil Palm RM'000	Others RM'000	Group RM'000
<b>Segment Revenue</b>	187,677	1,280	1,221	190,178

#### Segment Result

<b>Operating profit before tax</b>	30,554	332	854	31,740
Share of results of an associate				-
<b>Profit before interest and tax</b>				31,740
Finance income				2,469
Finance costs				(8,904)
<b>Profit before tax</b>				25,305
Tax expense				(8,235)
<b>Profit after tax</b>				<b>17,070</b>
<b>Segment assets</b>	726,760	9,901	3,444	740,105
<b>Total assets</b>				<b>740,105</b>



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### **SELECTED EXPLANATORY NOTES**

**10. Valuation of Property, Plant and Equipment**

There was no valuation of property, plant and equipment carried out during the current financial year ended 31 January 2021.

**11. Material Subsequent Event**

There were no material events subsequent to the financial year ended 31 January 2021.

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

There were no changes in the composition of the Group up to the date of this announcement since the preceding financial year ended 31 January 2021.

**13. Contingent Liabilities**

There were no material contingent liabilities for the Group as at 31 January 2021.

**14. Capital Commitments**

There were no capital commitments for the Group as at 31 January 2021.



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## SELECTED EXPLANATORY NOTES

### Part B : Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of BMSB

#### 1. Performance Review

For the current quarter, the Group recorded a revenue of RM61.610 million, a decrease of 3.1%, however the PBT increased by 7.5% to RM12.854 million over the corresponding quarter of the preceding year. For the current financial year, the Group reported a revenue of RM187.183 million, declined marginally by 1.6%, however the PBT grew 18.3% to RM29.944 million as compared to the preceding financial year. The increased PBT was mainly attributed by the improvement in the property development segment and cultivation of oil palm segment.

The performance of the various operating segments were analysed as follows :-

	Quarter ended 31 January			12-months ended 31 January		
	2021 RM'000	2020 RM'000	% + / (-)	2021 RM'000	2020 RM'000	% + / (-)
<b><u>Segment Revenue</u></b>						
Property Development	61,087	63,067	(3.1)	184,900	187,677	(1.5)
Cultivation of Oil Palm	218	194	12.4	1,120	1,280	(12.5)
Others	305	309	(1.3)	1,163	1,221	(4.8)
<b>Total</b>	<b>61,610</b>	<b>63,570</b>	<b>(3.1)</b>	<b>187,183</b>	<b>190,178</b>	<b>(1.6)</b>
<b><u>Segment Results</u></b>						
Property Development	11,699	13,951	(16.1)	31,633	30,554	3.5
Cultivation of Oil Palm	(3)	(60)	95.0	375	332	13.0
Others	185	147	25.9	749	854	(12.3)
<b>Total operating profit</b>	<b>11,881</b>	<b>14,038</b>	<b>(15.4)</b>	<b>32,757</b>	<b>31,740</b>	<b>3.2</b>
Share of results of an associate	-	-		-	-	
<b>Profit before interest and tax</b>	<b>11,881</b>	<b>14,038</b>	<b>(15.4)</b>	<b>32,757</b>	<b>31,740</b>	<b>3.2</b>
Finance income	532	719	(26.0)	2,242	2,469	(9.2)
Finance costs	441	(2,795)	115.8	(5,055)	(8,904)	43.2
<b>Profit / (Loss) before tax</b>	<b>12,854</b>	<b>11,962</b>	<b>7.5</b>	<b>29,944</b>	<b>25,305</b>	<b>18.3</b>
Tax expense	(3,526)	(4,920)		(7,879)	(8,235)	
<b>Profit after tax</b>	<b>9,328</b>	<b>7,042</b>	<b>32.5</b>	<b>22,065</b>	<b>17,070</b>	<b>29.3</b>
Non-controlling interests	1	1		2	16	
<b>Profit attributable to owners of the Company</b>	<b>9,329</b>	<b>7,043</b>	<b>32.5</b>	<b>22,067</b>	<b>17,086</b>	<b>29.2</b>



**SELECTED EXPLANATORY NOTES**
**1. Performance Review (Cont'd)**
**a) Property Development**

The Group reported a decrease of 3.1% and 1.5% in revenue respectively for the current quarter and financial year under review when compared to the corresponding period of the preceding financial year. This was mainly due to lower progress of construction works during the current quarter from its high rise mixed development namely The Era, Kuala Lumpur, and another SMI project namely Taman Industri Makmur and Sepakat in Kulim Kedah which has almost reached its completion as at 31 January 2021 and subsequently obtained its Certificate of Completion and Compliance in February 2021.

The operating profit for the current quarter and financial year was 16.1% lower and 3.5% higher respectively as compared to the preceding year's corresponding financial period mainly due to savings from administrative, selling and marketing expenses.

	Quarter ended 31 January			12-months ended 31 January		
	2021	2020	%	2021	2020	%
	RM'000	RM'000	+ / (-)	RM'000	RM'000	+ / (-)
<b>Revenue</b>	<b>61,087</b>	<b>63,067</b>	<i>(3.1)</i>	<b>184,900</b>	<b>187,677</b>	<i>(1.5)</i>
Cost of sales	(44,960)	(44,500)		(140,313)	(140,205)	
Gross profit	16,127	18,567		44,587	47,472	
Selling and marketing expenses	(65)	(188)		(369)	(1,260)	
Administrative expenses	(4,933)	(4,987)		(14,929)	(17,407)	
Other operating income	570	559		2,344	1,749	
<b>Operating profit</b>	<b>11,699</b>	<b>13,951</b>	<i>(16.1)</i>	<b>31,633</b>	<b>30,554</b>	<i>3.5</i>

**b) Cultivation of oil palm**

For the current quarter and financial year, the revenue of this segment registered an increase of 12.4% and a drop of 12.5% respectively as compared to the previous year's corresponding period. Operating profit for the current quarter and financial year improved by 95.0% and 13.0% respectively when compared to the corresponding period of the preceding financial year.

This was mainly due to lower Fresh Fruit Bunches (FFB) production by 33.3% when compared to the preceding financial year's corresponding period despite higher CPO prices for the current financial year. In addition, the recognition of costs saving from the estate expenditure during the current financial period resulted in higher profit margin.

**c) Others**

The revenue and operating profit from other segment comprised mainly of rental income for the Group. This segment reported a decrease by 1.3% and 4.8% in revenue for the current quarter and financial year respectively due to termination of 3 tenancy agreements since second quarter of the current financial year and waiver of half month rental for April and May 2020 each upon request by tenants in consideration of the Movement Control Order imposed by the Government since 18 March 2020. The increase of 25.9% and a drop of 12.3% in operating profit respectively for the current quarter and financial period was mainly due to additional repair expenses incurred in maintaining the properties in previous quarters of the current financial year.

**SELECTED EXPLANATORY NOTES**
**2. Material Changes in Profit Before Tax for Quarter Reported On as Compared to the Immediate Preceding Quarter**

The Group's PBT of RM12.854 million for the current quarter is higher than the PBT of RM6.807 million in the immediate preceding quarter mainly due to higher progress of construction works from its on-going development, namely The Era, Kuala Lumpur. In addition, the total term loan interest amounting to RM2.096 million related to the development of Phase 2 of The Era was adjusted and capitalized to current inventories during the current quarter resulted improvement in PBT.

	<b>Quarter Ended</b>		<b>% + / (-)</b>
	<b>31-1-2021 RM'000</b>	<b>31-10-2020 RM'000</b>	
<b><u>Segment Revenue</u></b>			
Property Development	61,087	52,241	16.9
Cultivation of Oil Palm	218	242	(9.9)
Investment Holding	305	310	(1.6)
<b>Total</b>	<b>61,610</b>	<b>52,793</b>	<b>16.7</b>
<b><u>Segment Results</u></b>			
Property Development	11,699	7,563	54.7
Cultivation of Oil Palm	(3)	94	(103.2)
Investment Holding	185	219	(15.5)
<b>Total operating profit</b>	<b>11,881</b>	<b>7,876</b>	<b>50.9</b>
Share of results of an associate	-	-	
<b>Profit before interest and tax</b>	<b>11,881</b>	<b>7,876</b>	<b>50.9</b>
Finance income	532	463	14.9
Finance costs	441	(1,532)	128.8
<b>Profit before tax</b>	<b>12,854</b>	<b>6,807</b>	<b>88.8</b>
Tax expense	(3,526)	(1,660)	
<b>Profit after tax</b>	<b>9,328</b>	<b>5,147</b>	<b>81.2</b>
Non-controlling interests	1	1	
<b>Profit attributable to owners of the Company</b>	<b>9,329</b>	<b>5,148</b>	<b>81.2</b>

**3. Commentary on Prospects**

The resurgence of Covid-19 pandemic towards end of last year had brought on renewed concern over its broad –based impact on the domestic economy and operating environment for all businesses. Recent announcement by our government on nationwide Covid-19 vaccination roll-out have provided markets with some level of reassurance that the current economic and social disruptions related to the pandemic may soon be alleviated. The property market is expected to recover gradually as the pace of recovery in the country gains traction.

Nonetheless, the Group remains cautiously optimistic and continues to adopt pragmatic approach towards new launches of properties.

Despite the constantly changing and challenging business environment, the Board is confident that we will continue to perform satisfactorily in FY 2022.



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### SELECTED EXPLANATORY NOTES

#### 4. Variance of Actual Profit from Forecast Profit

There was no profit forecast given for the current financial year ended 31 January 2021.

#### 5. Taxation

Tax charged for the current quarter and financial year ended 31 January 2021 comprised the followings:-

	<b>Quarter Ended 31-1-2021 RM'000</b>	<b>12-months Cumulative 31-1-2021 RM'000</b>
In respect of the current quarter/ year-to-date		
Malaysian income tax	427	4,780
Deferred tax assets	3,099	3,099
	<u>3,526</u>	<u>7,879</u>

For the financial year ended 31 January 2021, the effective tax rate of the group was higher than the statutory tax rate mainly due to losses in certain subsidiaries which are not available to set off against taxable profit of other subsidiaries and recognition of deferred tax assets on unused tax losses of certain subsidiaries. The above tax figures are based on best estimates and internal assessment.

#### 6. Status of Corporate Proposals

As at 31 January 2021, there were no outstanding corporate proposals.

#### 7. Group Borrowings and Debt Securities

The Group's borrowings as at the end of the current financial year under review are as follows :

	<b>As at 31-1-2021</b>		
	<b>Long term RM'000</b>	<b>Short term RM'000</b>	<b>Total RM'000</b>
Secured Term loans	-	222,000	222,000

#### 8. Material Litigation

There were no material litigations, which would have a material adverse effect on the financial results for the current financial year under review.

#### 9. Proposed Dividend

In view of the current challenging and uncertain business environment, the Board of Directors has not proposed any dividend for the current financial year ended 31 January 2021.



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### SELECTED EXPLANATORY NOTES

#### 10. Earnings per share attributable to owners of the Company

The basic earnings per share has been calculated by dividing the Group's net profit attributable to owners of the Company for the financial year by the weighted average number of ordinary shares in issue during the period.

	Quarter Ended		12-months Cumulative	
	31-1-2021	31-1-2020	31-1-2021	31-1-2020
	RM'000	RM'000	RM'000	RM'000
Net profit/(loss) attributable to owners of the Company	9,329	7,043	22,067	17,086
Weighted average number of ordinary shares in issued	2,274,930	2,274,930	2,274,930	2,274,930
Basic earnings/(loss) per share	Sen 0.41	Sen 0.31	Sen 0.97	Sen 0.75

There is no diluted earnings per share as the Company does not have any convertible financial instruments as at the end of the financial year ended 31 January 2021.

#### 11. Notes to the Comprehensive Income Statement

	Quarter Ended	12-months Cumulative
	31-1-2021	31-1-2021
	RM'000	RM'000
a) Interest income	532	2,242
b) Other income	570	2,344
c) Interest expense	441	(5,055)
d) Depreciation and amortization	(803)	(3,303)
e) Provision for and write off of receivables	-	-
f) Provision for and write off of inventories	-	-
g) Gain/(Loss) on disposal of quoted and unquoted investments or properties	-	-
h) Fair value gain/ (loss) on short term investment	-	-
i) Impairment of assets	-	-
j) Foreign exchange gain / (loss)	-	-
k) Gain / (Loss) on derivatives	NA	NA
l) Exceptional items	NA	NA