UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 30 JUNE 2021

	Unaudited as at 30.6.2021	Restated (Audited) As At Preceding Financial Year End 30.6.2020
ASSETS	RM'000	RM'000
Non-Current Assets		
Property, plant and equipment Right use of assets	783,286 205	823,149 618
Current Assets	783,491	823,767
Inventories Receivables & other assets Tax recoverable Cash and Cash Equivalents	274 52,469 - 3,659 56,402	376 39,304 69 80 39,829
Total Assets	839,893	863,596
EQUITY AND LIABILITIES		
Capital and Reserves		
Share Capital Treasury shares Reserves	398,872 (181) 285,233 683,924	398,871 (181) 278,068 676,758
Redeemable convertible preference shares	-	-
Total Equity	683,924	676,758
Non-Current Liabilities		
Long Term Liabilities Deferred tax liabilities	46,349 45,329	308 45,329
Total Non-Current Liabilities	91,678	45,637
Current Liabilities		
Trade And Other Payables Short Term Borrowings Tax Liabilities	49,475 14,155 661	115,387 24,810 1,004
Total Current Liabilities	64,291	141,201
Total Liabilities	155,969	186,838
Total Equity and Liabilities	839,893	863,596
Net Assets per share attributable to ordinary equity holders of the parent (RM)	1.42	1.40

(The Condensed Consolidated Statements of Financial Position should be read in conjunction with the Annual Financial Report for the year ended 30 June 2020)

SEACERA GROUP BERHAD (Company No. 163751-H)

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FOURTH FINANCIAL QUARTER ENDED 30 JUNE 2021

	Current Quarter Ended 30.6.2021 RM'000	Corresponding Quarter Ended 30.6.2020 RM'000	Year to Date 30.6.2021 RM'000	Year Ended 30.6.2020 RM'000
Revenue	749	828	4,448	2,259
Cost of Sales	(348)	(2,411)	(2,119)	(3,561)
Other Income	12 <u>,</u> 481	20,757	15,297	22,577
Operating expenses	(2,344)	(868)	(6,350)	(9,698)
Profit before finance cost and taxation	10,538	18,306	11,276	11,577
Finance Cost	(3,934)	(53)	(4,090)	(658)
(Loss)/Profit Before Taxation	6,604	18,253	7,186	10,919
Taxation	(6)	55	(21)	770
Net profit for the Period from continuing operation	6,598	18,308	7,165	11,689
Total comprehensive profit for the year	6,598	18,308	7,165	11,689
Profit attributable to :				
Equity holders of the parent	6,598	18,308	7,165	11,689
Non-controlling Interest	-	-		_
Profit for the year	6,598	18,308	7,165	11,689
Total comprehensive income attributable to :				
Equity holders of the parent	6,598	18,308	7,165	11,689
Non-controlling Interest	_	u	*	
Total comprehensive income for the year	6,598	18,308	7,165	11,689
EPS Net profit per share (sen) - Basic - Diluted	1.37 1.37	3.80 3.80	1.49 1.49	2.43 2.43

(The Condensed Consolidated Statements of Profit or Loss and other Comprehensive Income should be read in conjunction with the Annual Financial Report for the year ended 30 June 2020)

SEACERA GROUP BERHAD (Company No. 163751-H)

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES EQUITY FOR THE FOURTH FINANCIAL QUARTER ENDED 30 JUNE 2021

Attributable to Equity Holders of the Parent

	Share Capital RM'000	Total Reserves RM'000	Redeemable convertible Preference Shares RM'000	Non- Distributable Treasury Shares RM'000	Attributable to owners of the Company RM'000	Non Controlling interests RM'000	Total Equity RM'000
Balance at 1 July 2019	397,512	143,255	161,632	(181)	702,218	(1,660)	700,558
Issuance of new ordinary shares	1,359				1,359		1,359
Profit for the year		11,688			11,688		11,688
Accreation of interest in an existing subsidiary		(1,660)			(1,660)	1,660	ı
Prior year adjustment		124,785	(161,632)		(36,847)		(36,847)
Balance at 30 June 2020	398,871	278,068	3	(181)	676,758	-	676,758
Balance at 1 July 2020	398,871	278,068		(181)	686,758		676,758
Issuance of new ordinary shares	~				τ-		ν
Profit for the year		7,165			7,165		7,165
Balance at 30 June 2021	398,872	285,233		(181)	693,924	1	683,924

(The Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the Annual Financial Report for the year ended 30 June 2020)

SEACERA GROUP BERHAD (Company No. 163751-H)

<u>Unaudited Condensed Consolidated Cash Flow Statements</u> <u>For the period ended 30 June 2021</u>

	Year to Date 30.6.2021 (RM '000)	Corresponding Ended 30.6.2020 (RM '000)
Profit before taxation	7,186	10,919
Adjustment for non-cash flow items	77,474	4,451
Operating profit before changes in working capital	84,660	15,370
(Increase)/Decrease in inventories (Increase) /Decrease in receivables (Decrease)/Increase in payables Changes flows (used in)/from operations	(102) (13,116) (7,227) 64,215	(1,569) (2,845) (12,864) (1,908)
Incomes tax paid/refund Interest paid	(4,074)	1,318 (311)
Cash flow (used in)/generated from operations	60,141	(901)
Issuance of new ordinary shares Disposal of property,plant and equipment Purchase/revaluation of property, plant and equipment Net cash (used in)/ generated from investing activities	(40,631) (40,630)	1,359 - (1,009) 350
Bank borrowing Net cash from/(used in)Financing Activities Net Change in Cash & Cash Equivalents	(10,655) (10,655) 8,856	28 28 (523)
Cash & Cash Equivalents at beginning of year	(10,447)	(9,925)
Cash & Cash Equivalents at end of period	(1,591)	(10,448)
Cash & Cash Equivalents	2021 RM'000	2020 RM'000
Cash and bank balances Bank Overdraft	3,659 (5,250)	80 (10,528)
Cash and bank balances	(1,591)	(10,448)

(The Condensed Consolidated Cash Flow Statement should be read in conjunction with the Annual Financial Report for the year ended 30 June 2020)

NOTES TO THE INTERIM FINANCIAL STATEMENTS

A. Notes Required Under MFRS 134

A1. Basis of preparation of financial statements

This Interim Financial Statements are unaudited and has been prepared in accordance with MFRS 134 "Interim Financial Reporting" issued by Malaysian Accounting Standards Board ("MASB") and Paragraph 9.22 of the Bursa Malaysia Securities Berhad's Listing Requirements and should be read in conjunction with the Group's annual audited financial statements for the financial year ended 30 June 2020. These explanatory notes accompanied the Interim Financial Statements provide an explanation of events and transactions that are significant to an understanding of the changes in financial position and performance of the Group since the last financial year ended 30 June 2020.

A2. Significant Changes in Accounting Policies

The significant accounting policies adopted are consistent with those of the financial statements for the year ended 30 June 2020.

A3. Qualification in Auditor's Report

There were no qualifications in the Auditors' Report of the audited financial statements for year ended 30 June 2020. However, the auditors have raised the material uncertainty related to going concern in their report.

A4. Seasonality or Cyclicality of Operations

The Group's performance is directly related to the level of respective market activity which normally experiences slowdown during festive seasons.

A5. Unusual Items

There are no unusual items affecting assets, liabilities, equity, net income or cash flow that are unusual because of their nature, sizes, or incidence that had affected the current quarter ended 30 June 2021 except as disclosed in the interim financial statements. There was prior year adjustments mainly in respect of the derecognition of Redeemable Convertible Preference Shares of RM161.6million held by a wholly owned indirect subsidiary company, Duta Nilai Holding Sdn. Bhd.

A6. Material Changes in Estimates

There were no material changes in estimates of amounts reported in prior financial years that have a material effect in the current quarter ended 30 June 2021.

A7. Issuance, Cancellation, Repurchases, Resale & Repayments of Debt and Equity Securities

a) On 30 June 2009, the Company had obtained approval from its shareholders to buy-back its own shares. The latest approval was on 28 June 2018 which was lapsed on 29.11.2019. On a cumulative basis, as at 30.6.2021, the Company has purchased 306,000 ordinary shares for RM180,830.74, representing in average RM0.59 per share.

None of the treasury shares held were resold or cancelled during the financial quarter.

b) There was no ESOS granted or exercised to/by the eligible persons/employee on the ESOS approved by the Shareholder's on 18 June 2021.

A8. Dividend Paid

There was no payment of dividend for the current quarter under review.

A9. Segmental Reporting

Segment information is presented in respect of the Group business segments. The business segment is based on the Group's management and internal report structure. Segment information by geographical segments is not provided as the activities of the Group are located principally in Malaysia. Inter-segment pricing is determined based on negotiated terms.

Segments result, asset and liabilities include items directly attributable to a segment as well as those that can be allocated on a reasonable basis. Unallocated items mainly comprise corporate assets and expenses.

Business Segments

The Group is organized into the following business segments :-

- i) Trading- trading and marketing of all kinds of ceramic tiles, related building material products, Personal Protective Equipment (PPE) and food and beverages.
- ii) Property/Construction property development and construction

The directors are of the opinion that all inter-segment transactions have been entered during the normal course of business and have been established on terms and conditions that are not materially different from those obtainable in transactions with unrelated parties.

Financial Year Ended 30.6.2021	Trading of Building materials /PPE/Food & Beverages RM'000	Property/ Construction RM'000	Eliminations RM'000	Consolidated RM'000
Revenue-External	3,726	722		4,448
Operating profit/(loss) Interest expenses	10,925 (4,090)	351 -	_	11,276 (4,090)
Profit/(Loss)before taxation	6,835	351		7,186
Tax expenses	(20)	(1)		(21)
Profit/(Loss)for the period	6,815	350		7,165
Total comprehensive income	6,815	350		7,165
Segments assets	359,571	1,186,942	(706,620)	839,893
Segments liabilities	78,046	318,905	(240,172)	155,969
Depreciation and amortization	267	-		267

Geographical segments

All revenue was derived from local customer.

A10. Valuations of Property, Plant & Equipment

The property, plant and equipment have not been revalued since the previous audited financial statements.

A11. Material Events Subsequent to End of Interim Period

There were no material events subsequent to the end of the quarter under review that have not been reflected in the financial statements.

A12. Changes in the Composition of the Group

There was no material change in the composition of the Group during the current quarter under review.

A13. Capital Commitments

There were no material capital commitments during the current quarter ended 30 June 2021.

Notes Required Under Bursa Malaysia Securities Berhad's Listing Requirements.

B1. Current Quarter and Preceding Year Quarter

The Group's revenue for the fourth quarter ended 30 June 2021 was marginally lower by RM 0.08 million or 9.54% (30.6.2020; Revenue of RM0.828million) compared to preceding year quarter.

The Group recorded profit before taxation for the current financial quarter of RM6.6million compared to profit before taxation of RM18.65 million of the preceding year quarter. This was mainly due to waiver of rental expenses of RM 8.61million in the current quarter.

B2. Material Changes for the Current and Preceding Quarter.

The Group's revenue for the fourth quarter ended 30 June 2021 lower by RM0.139 million (31.3.2021: Revenue of RM0.888 million) compared to the preceding quarter.

The Group recorded profit before taxation for the current financial quarter of RM6.6million compared to profit before taxation of RM0.274million of the preceding quarter. This was mainly due to waiver of rental expenses of RM 8.61million in the current quarter,

B3. Prospects

The Board anticipates that the Year 2022 will be a challenging period for businesses of the Group in view of uncertainties in the local and global economies particularly due to the effect of COVID 19 which may lead to a slowdown in property development and construction industries and lower consumer demand. With the Group's new business activity of trading building materials, the Board expects a positive contribution to the Group's performance. The Board will formulate and develop strategies to uplift the PN17 status as required under the listing requirements, and if necessary to seek for extension from Bursa Malaysia to regularize the Group's financial position.

B4. Provision of Profit Forecast of Profit Guarantee in Public Document

The Group did not announce any profit forecast or profit guarantee in a public document.

B5. Taxation

Current year	Quarter ended 30 June 2021 RM '000	Quarter ended 30 June 2020 RM '000	Year to date 30 June 2021 RM'000	Year to date 30 June 2020 RM'000
Taxation	6	(55)	21	(770)
	6	(55)	21	(770)

B6. Status of Corporate Proposals

There is no corporate proposals which is pending completion during the quarter under review.

B7. Group Borrowings

Group borrowings consist of the following:

	As at 30.6.2021 RM'000
Dominated in Ringgit Malaysia	
Secured	
Long term borrowings	-
Secured	
Short term borrowings	14,155
Total	14,155

B8. Off Balance Sheet Financial Instruments

There were no off balance sheet financial instruments entered into by the Group as at the date of this report except for the Corporate Guarantee issued by Seacera in favour of the financiers' of the subsidiary companies for their banking facilities amounting to RM11.5million.

B9. Changes in the Material Litigation

There were no other material litigation, claims or arbitration, either as plaintiff or defendant and the Directors have no knowledge of any proceedings pending or threatened against the Company and/or its subsidiaries or of any fact likely to give rise to any proceedings which might adversely and materially affect the financial position or business of the Company and/or its subsidiaries, saves as disclosed below.

NO	CASE NO	PLAINTIFF/ PETITIONER	DEFENDANT/ RESPONDENT	AMOUNT CLAIM (RM)	STATUS 1) Announcement dates 2) Latest Status
1.	(WA- 22NCC- 433- 08/2019)	MDI Energy Sdn Bhd	Seacera Properties Sdn Bhd	6,000,000.00	1) 15.8.19, 19.8.19, 7.10.19, 18.11.19, 6.12.19, 7.1.2020, 17.4.2020, 4.5.2020, 19.5.2020, 18.9.2020, 21.1.2020, 21.1.2021, 24.5.2021, 24.5.2021 & 16.8.2021 2) Decision on 21.9.2021 (Encl.79 & 82)- dismissed with costs. 3) Trial on 4-8 Oct 2021 (5 days)
2.	(WA- 22NCC- 114- 03/2019) (W- 02(IM)(NC C)-171- 01/2020)	Gan Hai Toh	SGB	5,500,000.00	1) 27.3.19, 27.5.19, 30.5.19, 4.6.19, 12.6.19, 9.7.19, 18.7.19, 18.9.19, 7.10.19, 25.11.19, 6.1.2020, 21.1.2020, 30.1.2020, 21.5.2020, 5.6.2020, 6.8.2020, 18.11.2020, 24.11.2020, 18.8.2021 & 6.9.2021 2) 18.11.2020 - Appeal was allowed by the Court with costs. 3) CM on 7.10.2021 4) CM on 2.11.2021 5) Trial on 30.11.2021 - 2.12.2021 (3 days)
3.	WA- 22NCC- 207- 05/2021	SGB	OCR Holding Sdn Bhd & 2 Ors	20,102,500.00	1) 1.6.2021, 14.6.2021, 15.7.2021, 27.7.2021,13.8.2021 & 26.8.2021 2) Notice of Discontinuance (NOD) filed on 7.9.2021 by PF 3) NOD (Counterclaim) filed on 9.9.2021 by DF.
4.	(WA- 28NCC- 800- 08/2019)	Zaike Global Resources Sdn Bhd	Seacera Properties Sdn Bhd	6,500,000.00	1) 17.7.19, 21.8.19, 26.8.19, 26.9.19, 11.10.19, 22.11.19, 10.1.2020, 17.4.2020, 18.5.2020,

	(Winding Up Petition)				16.6.2020, 25.8.2020, 5.10.2020, 21.10.2020, 6.1.2021, 8.4.2021, 6.5.2021, 21.6.2021, 12.7.2021 & 2.8.2021 2) 2.8.2021 - Petition was withdrawn
5.	(BA- 24NCC- 122- 08/2019) (Joint Venture Agreement)	Datuk Ismail Othman	Duta Skyline Sdn Bhd & Amazing Symphony Sdn Bhd	-	1) 6.9.19, 11.9.19, 30.9.19, 15.10.19, 13.11.19, 10.1.2020 & 16.4.2020, 3.7.2020, 11.9.2020, 5.10.2020, 18.11.2020, 2.2.2021, 8.4.2021, 6.5.2021, 24.6.2021, 2.8.2021 & 11.8.2021 2) Hearing on 27.9.2021 (encl 1, 3, 13 and 18)
6.	(WA- 22NCC- 603- 10/2019) (Appointm ent of directors & company secretary)	Datuk Ismail Othman & 4 Ors	SGB, Seacera Properties Sdn Bhd, Duta Nilai Holdings Sdn Bhd & Duta Skyline Sdn Bhd	-	1) 5.11.19, 12.11.19, 7.1.2020, 2.3.2020, 31.3.2020, 19.5.2020, 19.8.2020, 25.8.2020, 18.9.2020, 19.10.2020, 3.11.2020, 8.12.2020, 31.12.2020, 15.1.2021, 5.4.2021, 3.5.2021, 31.5.2021, 22.7.2021, 4.8.2021, 24.8.2021 & 9.9.2021 2) CM 0n 29.9.2021
7.	(WA- 21NCVC- 11- 01/2020)	LHDN	Duta Skyline Sdn Bhd	25,622,803.33	1) 19.5.2020, 8.7.2020, 18.2.2020, 26.2.2020, 16.4.2020, 25.8.2020, 28.8.2020, 8.9.2020, 22.10.2020, 26.11.2020, 11.1.2021, 25.1.2021, 19.3.2021, 13.4.2021 & 27.5.2021 2) 27.5.21 - O.14 granted by the Court with costs.
8.	(WA- 22NCC- 101- 02/2020)	Maybank	Seacera Ceramics Sdn Bhd/SGB	1,508,953.41	1) 2.3.2020, 10.3.2020, 10.6.2020, 1.9.2020, 1.10.2020, 21.10.2020, 9.11.2020, 18.12.2020, 21.1.2021, 13.4.2021, 14.6.2021 & 5.7.2021 2) 5.7.2021 - OIT for O.14 with costs.
9.	(WA- 56WS-15- 02/2020) WSS	EC Piles Sdn Bhd	Seacera Ceramics Sdn Bhd / SGB	536,918.34	received on 13.10.2020 30.6.2021 - Court was not allowed the intervener application.

					3) CM on 15.10.2021
10.	(WA- 22NCC- 244- 06/2020)	Duta Nilai Holdings Sdn Bhd	Datuk Ismail & 4 Ors		1) 18.6.2020, 15.7.2020, 11.8.2020, 27.8.2020, 28.9.2020, 20.10.2020, 11.11.2020, 1.12.2020, 18.12.2020, 11.2.2021, 12.3.2021, 6.4.2021, 21.4.2021, 24.5.2021, 21.6.2021, 28.6.2021 & 1.9.2021 2) CM on 23.9.2021 (pre-trial) 3) Trial on 1 to 3 November 2021 and 20 to 21 December 2021
11.	(WA- 22NCC- 262- 06/2020)	Al-Amin Strategic Commodity	DNHSB	8,081,608.56	1) 26.6.2020, 15.7.2020, 11.8.2020 27.8.2020, 28.9.2020, 20.10.2020, 11.11.2020, 1.12.2020, 18.12.2020, 19.1.2021, 6.4.2021, 21.4.2021, 24.5.2021, 21.6.2021, 28.6.2021 & 1.9.2021 2) Trial on 21, 27, 28, 29 & 30 September 2021 (vacated) 3) CM on 23.9.2021 4) Trial on 21 to 24 February 2022
12.	(W- 02(IM)(NC C)-1639- 10/2020) Appeal	DNHSB	Al-Amin Strategic Commodity	8,081,608.56	7.7.2021 - Court dismissed the appellant's appeal with costs.
13.	W- 02(IM)(NC C)-1216- 06/2021 Appeal (dismiss injunction app)	Al-Amin Strategic Commodity	DNHSB		1) CM on 7.10.2021 (e-review)
14.	(BA- 22NCVC- 420- 10/2020)	SGB/Seacera Properties Sdn Bhd	Datuk Ismail Othman & 4 Ors		1) 22.10.2020, 26.11.2020, 2.2.2021, 8.4.2021, 3.5.2021, 18.5.2021, 8.7.2021, 28.7.2021, 6.8.2021, 26.8.2021 & 6.9.2021 2) Hearing (Encl.6-striking

1					out) on 13.9.2021
					3) CM on 13.9.2021
					(amendment app - encl 15)
					4) CM on 25.10.2021
15.	(WA- 21NCVC- 77- 10/2020)	LHDN	SGB	5,121,872.74	1) 4.11.2020, 9.11.2020, 25.11.2020, 11.1.2021, 21.1.2021, 8.4.2021, 21.4.2021, 18.5.2021, 25.5.2021 & 18.8.2021 2) CM Encl. 1 & Hearing Encl. 13 on 27.10.2021
16.	(WA-	Al-Amin	SGB & 11 Ors		1) 16.11.2020, 18.11.2020, 22.12.2020, 11.1.2021,
	22NCC- 554- 11/2020)	Strategic Commodity			3.2.2021, 31.3.2021, 1.4.2021, 24.6.2021, 15.7.2021 & 17.8.2021 2) 14.7.2021 - Court
				2000	dismissed DF's app O.18 with costs. 3) Hearing (Appeal)on
					29.9.2021
17.	(WA-	Cerasia	Seacera Tiles		 received on 13.11.2020 22.12.2020 - Court granted
	24NCvC- 1951-	International Sdn Bhd	Marketing Sdn Bhd		OIT to Defendant.
	10/2020)	our brid	DHQ		Pending new date from the Court.
18.	(BA-	Hiap Loong	SGB	9,741.40	9.6.2021 - Court granted OIT with costs against the DF.
	A72NCvC- 637-	Auto & Tyre Service			2) 11.6.2021 - Received NOA from the PF
	04/2021) (BA- 11ANCVC- 30-	(Wong Joon Kit)			3) Hearing (appeal) on 29.9.2021
	06/2021) - APPEAL				
19.	(WA- 22NCC- 201- 05/2021)	Ismail Bin Othman & 2 Ors	SGB & 4 Ors	2,810,000.00	1) 13.7.2021 2) CM on 15.9.2021 3) Trial on 14.7.2022, 25.7.2022, 28.7.2022 & 11.8.2022
20.	(WA-	Datuk Ismail	SPSB	45,700,000.00	1) 17.8.2021
	28NCC- 800- 08/2019) (Amended Winding	Othman	(Properties)	40,700,000.00	2) Received amended WUP on 16.8.20213) Hearing on 26.10.2021
	Up Petition)				

*Abbrev	iations	
1.	PF	- Plaintiff
2.	DF	Defendant
3.	Encl.	Enclosure
4.	CM	 Case Management
5.	OIT	 Order in Terms
6.	Ors	Others
7.	OS	 Originating Summon
8.	0	- Order
9.	WSS	- Writ Seizure & Sale
10.	SGB	 Seacera Group Berhad
11.	DNHSB	 Duta Nilai Holdings Sdn Bhd
		1 A # 11 1 A # 141

B10. Dividend

The Board of Directors does not recommend any dividend for the current year under review.

B11. Earnings per Ordinary Share (EPS)

12. WUP - Winding Up Petition

The earnings per ordinary share of the Group as at the end of this period are calculated as follows:

	Qua end 30Jun RM'	led e2021 30.	ended	ear to date ended 0June2021 RM'000	Year to date ended 30June2020 RM'000
Net profit for the quarter/year		6,598	18,308	7,165	11,689
No. of ordinary shares ('000)		481,725	481,723	481,725	481,723
Owner of the parent Non-controlling interest		6,598 -	18,308 -	7,165 -	11,689 -
EPS (sen) - Basic EPS (sen) - Diluted		1.37 1.37	3.80 3.80	1.49 1.49	2.43 2.43
B12. Profit/(loss) for the per	iod/year	0			
	Quarter ended 30 June 2021 RM'000	Quarter ended 30 June 2020 RM'000	Year to date ended 30 June 202 RM'000	end	led e 2020
Profit for the period/year after charging/(crediting):					
Interest expense	3,934	53	4,090	65	8
Depreciation	42	180	267	70	7

B13. Authorisation for issue

The interim financial statements were authorized for issue by the Board of Directors in accordance with a resolution by the Directors.