

**CAM RESOURCES BERHAD** [Company No.: 200001032704 (535311-D)]  
 Quarterly Report on consolidated results for the third quarter ended 30/9/2021

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**

	INDIVIDUAL QUARTER			CUMULATIVE QUARTER		
	Current year quarter ended (Unaudited) 30/9/21 RM'000	Preceding year corresponding quarter ended (Unaudited) 30/9/20 RM'000	Changes %	Current year to date (Unaudited) 30/9/21 RM'000	Preceding year corresponding period (Unaudited) 30/9/20 RM'000	Changes %
Revenue	113,507	71,500	58.8	296,830	193,600	53.3
Operating Expenses	(109,394)	(66,921)	63.5	(291,305)	(187,810)	55.1
Other Income	1,207	1,452	(16.9)	3,755	3,685	1.9
Profit from Operations	5,320	6,031	(11.8)	9,280	9,475	(2.1)
Finance Costs	(379)	(400)	(5.3)	(1,157)	(1,666)	(30.6)
Profit Before Tax	4,941	5,631	(12.3)	8,123	7,809	4.0
Income tax Expense	(1,419)	(771)	84.0	(2,456)	(2,010)	22.2
Profit For The Period	<u>3,522</u>	<u>4,860</u>	<u>(27.5)</u>	<u>5,667</u>	<u>5,799</u>	<u>(2.3)</u>
Other Comprehensive Income	-	-		-	-	
Total Comprehensive Income For The Period	<u>3,522</u>	<u>4,860</u>		<u>5,667</u>	<u>5,799</u>	
Attributable to:						
Equity Holders Of The Parent	3,522	4,860		5,667	5,799	
Non-Controlling Interest	-	-		-	-	
Total Comprehensive Income For The Period	<u>3,522</u>	<u>4,860</u>		<u>5,667</u>	<u>5,799</u>	
EPS - Basic (sen)	1.84	2.53		2.96	3.03	
- Diluted (sen)	N/A	N/A		N/A	N/A	

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

**CAM RESOURCES BERHAD** [Company No.: 200001032704 (535311-D)]  
 Quarterly Report on consolidated results for the third quarter ended 30/9/2021

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

	<b>Unaudited</b>	<b>Audited</b>
	<b>As at end of current quarter 30/9/21 RM'000</b>	<b>As at preceding financial year end 31/12/20 RM'000</b>
<b>ASSETS</b>		
Non Current Assets		
Property, Plant & Equipment	111,995	114,155
Intangible Assets	46	46
Goodwill on business combination	6,079	6,079
Deferred tax assets	565	565
	<b>118,685</b>	<b>120,845</b>
Current Assets		
Inventories	26,957	30,329
Trade receivables	16,251	16,212
Other receivables	1,274	2,112
Tax assets	-	902
Cash and bank balances	20,482	16,426
	<b>64,964</b>	<b>65,981</b>
	<b>183,649</b>	<b>186,826</b>
<b>Total Assets</b>	<b>183,649</b>	<b>186,826</b>
<b>EQUITY AND LIABILITIES</b>		
Equity		
Share capital	54,378	54,378
Treasury shares, at cost	(1,491)	(1,491)
Retained earnings	68,715	63,048
Total equity	<b>121,602</b>	<b>115,935</b>
Non Current Liabilities		
Long term borrowings	13,638	15,622
Deferred tax liabilities	4,566	4,806
	<b>18,204</b>	<b>20,428</b>
Current Liabilities		
Trade and other payables	17,513	14,251
Short term provisions	475	475
Short term borrowings	24,750	35,539
Current tax payables	1,105	198
	<b>43,843</b>	<b>50,463</b>
<b>Total Liabilities</b>	<b>62,047</b>	<b>70,891</b>
<b>Total Equity And Liabilities</b>	<b>183,649</b>	<b>186,826</b>
Net Assets Per Share (RM)	0.64	0.61

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

**CAM RESOURCES BERHAD** [Company No.: 200001032704 (535311-D)]  
 Quarterly Report on consolidated results for the third quarter ended 30/9/2021

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

	<b>Share Capital RM'000</b>	<b>Treasury Shares RM'000</b>	<b>Share Premium RM'000</b>	<b>Retained Earnings RM'000</b>	<b>Total Equity RM'000</b>
<b><u>Cumulative quarter ended 30/9/2021- Unaudited</u></b>					
At 01/01/2021	54,378	(1,491)	-	63,048	115,935
Profit for the period	-	-	-	5,667	5,667
At 30/9/2021	<u>54,378</u>	<u>(1,491)</u>	<u>-</u>	<u>68,715</u>	<u>121,602</u>
<b><u>Cumulative quarter ended 30/9/2020- Unaudited</u></b>					
At 01/01/2020	54,378	(1,399)	-	57,497	110,476
Profit for the period	-	-	-	5,799	5,799
Repurchase of own shares	-	(92)	-	-	(92)
At 30/9/2020	<u>54,378</u>	<u>(1,491)</u>	<u>-</u>	<u>63,296</u>	<u>116,183</u>

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

**CAM RESOURCES BERHAD** [Company No.: 200001032704 (535311-D)]  
 Quarterly Report on consolidated results for the third quarter ended 30/9/2021

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**

	<b>Cumulative quarter ended 30/9/21 (Unaudited) RM'000</b>	<b>Cumulative quarter ended 30/9/20 (Audited) RM'000</b>
Profit before tax	8,123	7,809
Adjustment for non-cash flow:-		
Non-cash items	7,218	7,234
Non-operating items (which are investing/financing)	1,104	1,631
Operating profit before changes in working capital	<u>16,445</u>	<u>16,674</u>
Changes in working capital		
Net change in inventories	3,372	6,949
Net change in receivables	801	565
Net change in payables	3,262	(996)
Cash flows from operation	<u>23,880</u>	<u>23,192</u>
Tax paid	(886)	(995)
Net cash from operating activities	<u>22,994</u>	<u>22,197</u>
Investing Activities		
Interest received	53	35
Proceed from disposal of property, plant and equipment	45	110
Purchase of property, plant and equipment	(4,759)	(7,018)
Net cash used in investing activities	<u>(4,661)</u>	<u>(6,873)</u>
Financing Activities		
Interest paid	(1,157)	(1,666)
Repayments of borrowings	(5,632)	(7,507)
Net cash used in financing activities	<u>(6,789)</u>	<u>(9,265)</u>
Net Change in Cash & Cash Equivalents	11,544	6,059
Cash & Cash Equivalents at beginning of the year	5,825	(1,195)
Cash & Cash Equivalents at end of the period	<u>17,369</u>	<u>4,864</u>
Composition of Cash & Cash Equivalents:		
Deposits with licensed banks	19,124	9,653
Cash and bank balances	1,358	2,212
Bank overdrafts	(3,113)	(7,001)
	<u>17,369</u>	<u>4,864</u>

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

## NOTES TO THE QUARTERLY RESULTS

### 1) Accounting policies

This condensed consolidated interim financial statements (Condensed Report) have been prepared in accordance with MFRS 134 - Interim Financial Reporting, IAS 34: Interim Financial Reporting issued by the International Accounting Standard Board (IASB) and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

The accounting policies and methods of computation adopted in this financial statement of the Group are consistent with those adopted for the annual financial statements of the Group for the financial year ended 31 December 2020 except for the adoption of the following new Malaysian Financial Reporting Standards (“MFRSs”) and amendments/improvements to MFRSs and new IC Interpretation (“IC Int”) effective for the financial periods beginning on or after 1 January 2021:

#### **Amendments/Improvements to MFRSs**

MFRS 4	Insurance Contracts
MFRS 7	Financial Instruments: Disclosures
MFRS 9	Financial Instruments
MFRS 16	Leases
MFRS 139	Financial Instruments: Recognition and Measurement

The adoption of the above amendments/improvements to MFRSs did not have any significant effect on the financial statements of the Group and of the Company and did not result in significant changes to the Group’s and the Company’s existing accounting policies.

#### **a) New MFRSs, amendments/improvement to MFRSs that are issued, but not yet effective and have not been early adopted**

The Group has not adopted the following new MFRS, and amendment/improvements to MFRSs that have been issued, but yet to be effective:

	<b>Effective for financial periods beginning on or after</b>
<b>New MFRS</b>	
MFRS 17 Insurance Contracts	1 January 2023

<b>Amendments/Improvements to MFRSs</b>		<b>Effective for financial periods beginning on or after</b>
MFRS 1	First-time Adoption of Malaysia Financial Reporting Standards	1 January 2022 <sup>^</sup> / 1 January 2023 <sup>#</sup>
MFRS 3	Business Combinations	1 January 2022/ 1 January 2023 <sup>#</sup>
MFRS 4	Insurance Contracts	1 January 2023
MFRS 5	Non-current Assets Held for Sale and Discontinued Operations	1 January 2023 <sup>#</sup>
MFRS 7	Financial Instruments: Disclosures	1 January 2023 <sup>#</sup>
MFRS 9	Financial Instruments	1 January 2022 <sup>^</sup> / 1 January 2023 <sup>#</sup>
MFRS 10	Consolidated Financial Statements	Deferred
MFRS 15	Revenue from Contracts with Customers	1 January 2023 <sup>#</sup>
MFRS 16	Leases	1 January 2022 <sup>^</sup>
MFRS 17	Insurance Contracts	1 January 2023
MFRS 101	Presentation of Financial Statements	1 January 2023/ 1 January 2023 <sup>#</sup>
MFRS 107	Statements of Cash Flows	1 January 2023 <sup>#</sup>
MFRS 108	Accounting Policies, Changes in Accounting Estimates and Errors	1 January 2023
MFRS 112	Income Taxes	1 January 2023
MFRS 116	Property, Plant and Equipment	1 January 2022/ 1 January 2023 <sup>#</sup>
MFRS 119	Employee Benefits	1 January 2023 <sup>#</sup>
MFRS 128	Investments in Associates and Joint Ventures	Deferred/ 1 January 2023 <sup>#</sup>
MFRS 132	Financial Instruments: Presentation	1 January 2023 <sup>#</sup>
MFRS 136	Impairment of Assets	1 January 2023 <sup>#</sup>
MFRS 137	Provisions, Contingent Liabilities and Contingent Assets	1 January 2022/ 1 January 2023 <sup>#</sup>
MFRS 138	Intangible Assets	1 January 2023 <sup>#</sup>
MFRS 140	Investment Property	1 January 2023 <sup>#</sup>
MFRS 141	Agriculture	1 January 2022 <sup>^</sup>

<sup>^</sup> The Annual Improvements to MFRS Standards 2018-2020

<sup>#</sup> Amendments as to the consequence of effective of MFRS 17 Insurance Contracts

The Group is in the process of assessing the impact which may arise from adoption of the above MFRS and amendments/improvements to MFRSs.

**2. Audit Report of Preceding Annual Financial Statements**

The audit report of the annual financial statements of the Group for the financial year ended 31 December 2020 was not subject to any qualification.

**3. Seasonality and cyclicity of operations**

The Group's operations for the current quarter and financial year-to-date are not significantly affected by seasonal and cyclical factors.

**4. Unusual items**

There were no items affecting assets, liabilities, equity, net income or cash flows that are unusual because of their nature, size or incidence during the current quarter and financial year-to-date.

**5. Changes in estimates**

There were no material changes in estimates of amounts reported in prior periods of current financial year or changes in the estimate of amounts reported in prior financial years that have material effect in the current quarter and financial year-to-date.

**6. Issuance and repayment of debt and equity securities**

There were no issuances, cancellation, repurchases, resale and repayments of debts and equity securities for the current quarter and financial year-to-date.

**7. Dividend paid**

There was no dividend paid in the current quarter.

## 8. Segmental reporting

The segmental analysis for the Group for the financial year-to-date ended 30 September 2021 and 30 September 2020 are as follows:-

30 Sep 2021	Investment Holding RM'000	Manufacturing and Trading RM'000	Palm Oil Mill RM'000	Renewable Energy RM'000	Eliminations RM'000	Consolidated RM'000
<b>Segment Revenue</b>						
External revenue	-	31,163	261,079	4,588	-	296,830
Inter-segment revenue	500	(19)	-	-	(481)	-
	500	31,144	261,079	4,588	(481)	296,830
<b>Segment Results</b>						
Segment results	36	(252)	9,580	1,347	(1,484)	9,227
Operating profit						9,227
Interest revenue						53
Interest expense						(1,157)
Taxation						(2,456)
Net profit for the period						5,667
30 Sep 2020	Investment Holding RM'000	Manufacturing and Trading RM'000	Palm Oil Mill RM'000	Renewable Energy RM'000	Eliminations RM'000	Consolidated RM'000
<b>Segment Revenue</b>						
External revenue	-	34,682	153,031	5,887	-	193,600
Inter-segment revenue	-	131	-	-	(131)	-
	-	34,813	153,031		(131)	193,600
<b>Segment Results</b>						
Segment results	(475)	(814)	8,225	3,504	(1,000)	9,440
Operating profit						9,440
Interest revenue						35
Interest expense						(1,666)
Taxation						(2,010)
Net profit for the period						5,799

No geographical analysis has been presented as the operations of the Group are solely based in Malaysia.



**9. Valuation of property, plant and equipment**

There were no amendments made to the valuation of property, plant and equipment that have been brought forward from the previous annual financial statements.

**10. Subsequent event**

There were no material subsequent events since the end of the current quarter to the date of issue of this report that have not been reflected in the financial statements for the current quarter and financial year-to-date.

**11. Changes in the composition of the Group**

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

**12. Contingent liabilities or assets**

Save as disclosed below, there were no changes in contingent liabilities since the last annual reporting date and there were no contingent assets as at end of the current quarter.

The contingent liabilities pertaining to the corporate guarantees given by the Company to financial institutions for banking facilities granted to subsidiaries were RM37,538,000 as at 30 September 2021 (31 December 2020 : RM50,438,000).

### 13. Review of performance of the Company and its principal subsidiary companies

	<b>Current year quarter ended</b>	<b>Preceding year corresponding quarter ended</b>	<b>Changes</b>	
	<b>30/9/21 RM'000</b>	<b>30/9/20 RM'000</b>	<b>RM'000</b>	<b>%</b>
Revenue				
-Investment Holding	-	-	-	-
-Manufacturing and Trading	8,086	15,941	(7,855)	-49.3%
-Palm Oil Mill	103,979	53,595	50,384	94.0%
-Renewable Energy	1,442	1,964	(522)	-26.6%
	<u>113,507</u>	<u>71,500</u>	<u>42,007</u>	<u>58.8%</u>
(Loss)/Profit before tax				
-Investment Holding	(130)	(135)	5	-3.7%
-Manufacturing and Trading	(309)	2,039	(2,348)	-115.2%
-Palm Oil Mill	4,796	3,148	1,648	52.4%
-Renewable Energy	584	579	5	0.9%
	<u>4,941</u>	<u>5,631</u>	<u>(690)</u>	<u>-12.3%</u>

The Group recorded revenue of RM113.51million or 58.8% higher than the corresponding quarter of the preceding year at RM71.5million, mainly attributed to the higher revenue contribution from the Palm oil Mill segment with RM103.98million. However, this was partially negated by the lower revenue in the Manufacturing and Trading segment as well as the Renewable Energy segment.

The Group registered a profit before tax of RM4.94million compared to RM5.63million in the preceding year's corresponding quarter. The lower profit before tax in the current quarter was mainly due to the loss incurred in the Manufacturing and Trading segment despite the increase in profit before tax in the Palm Oil Mill segment.

The Investment Holding segment recorded slightly lower loss at RM130,000 compared to RM135,000 in the previous year's corresponding quarter due to slightly lower operating expenses in the quarter under review.

The Manufacturing and Trading segment reported a loss of RM0.31million compared to profit before tax of RM2.04million in the preceding year's corresponding quarter. This was mainly caused by lower sales achieved as a result of the implementation of the Movement Control Order ("MCO").

The Palm Oil Mill segment recorded revenue of RM103.98million compared to RM53.60million in the preceding year's corresponding quarter. The increase in revenue was mainly the result of higher average selling price of Crude Palm Oil ("CPO") and Palm Kernel ("PK"). The profit before tax was higher at RM4.8million compared to RM3.15million in the preceding year corresponding quarter arising from higher availability of FFB for production, resulting in higher production output in the current quarter.

The revenue for the Renewable Energy Segment was lower at RM1.44million compared to RM1.96million in the preceding year's corresponding quarter which was attributable to the disruption in operation as a result of technical maintenance works to improve operational efficiency of the plant. However, the profit before tax remained relatively the same at RM0.58million resulting from lower operating expenses in the quarter under review.

The results of the current quarter and financial year-to-date have not been affected by any transaction or event of a material or unusual nature which have arisen between 1 January 2021 and the date of this report.

**14. Material changes in the profit before taxation for the current quarter as compared with the immediate preceding quarter**

	Current year quarter ended	Immediate preceding quarter ended	Changes	
	30/9/21 RM'000	30/6/21 RM'000	RM'000	%
Revenue				
-Investment Holding	-	-	-	-
-Manufacturing and Trading	8,086	8,935	(849)	-9.5%
-Palm Oil Mill	103,979	89,621	14,358	16.0%
-Renewable Energy	1,442	1,682	(240)	-14.3%
	<u>113,507</u>	<u>100,238</u>	<u>13,269</u>	<u>13.2%</u>
(Loss)/Profit before tax				
-Investment Holding	(130)	(177)	47	-26.6%
-Manufacturing and Trading	(309)	(447)	138	-30.9%
-Palm Oil Mill	4,796	1,699	3,097	182.3%
-Renewable Energy	584	789	(205)	-26.0%
	<u>4,941</u>	<u>1,864</u>	<u>3,077</u>	<u>165.1%</u>

The Group's profit before tax in the quarter under review was RM4.94million compared to RM1.86million in the immediate preceding quarter. The higher profit before tax was mainly attributed to higher profit in the Palm Oil Mill Segment as well as lower loss incurred in the Manufacturing and Trading segment. However, the profit before tax was partially negated by lower profit in the Renewable Energy segment.

The Investment Holding segment reported lower loss of RM130,000 compared to RM177,000 in the immediate preceding quarter due to lower operating expenses in the current quarter.

The loss in the Manufacturing and trading segment was lower at RM0.31million compared to RM0.45million in the immediate preceding quarter despite registering lower revenue in the current quarter. This was mainly due to lower operating expenses in the quarter under review.

The profit before tax of the Palm Oil Mill segment was higher at RM4.80million compared to RM1.70million in the immediate preceding quarter. The higher profit before tax was mainly caused by higher availability of FFB for production, resulting in higher production output in the current quarter.

For the Renewable Energy segment, the profit before tax was lower at RM0.58million compared to RM0.79million in the immediate preceding quarter due to lower revenue as a result of technical maintenance works to improve operational efficiency of the plant in the current quarter.

#### **15. Current year prospect**

The business environment remained relatively challenging. The Group will continuously adapt our marketing strategies to match the current market trend and to improve cost optimisation with the goal of strengthening operational efficiency in all our core business segments. The Group is cautiously optimistic over its performance in the coming quarter.

#### **16. Variance on forecast profit and/or profit guarantee**

This was not applicable as no profit forecast and/or profit guarantee was published.

## 17. Profit for the period

Profit for the period is arrived at after charging/(crediting):

	<b>Current year Quarter ended</b>	<b>Preceding year Corresponding Quarter ended</b>	<b>Cumulative Quarter Current year to date</b>	<b>Cumulative Quarter Preceding year to date</b>
	<b>30/09/2021 RM'000</b>	<b>30/09/2020 RM'000</b>	<b>30/09/2021 RM'000</b>	<b>30/09/2020 RM'000</b>
Depreciation of property, plant & equipment	2,361	2,702	7,078	7,100
Interest expenses	379	400	1,157	1,666
Foreign exchange (gain)/loss - realised	(17)	9	(118)	(82)
Property, plant & equipment written off	50	118	173	119
Allowance for doubtful debts no longer required	(2)	-	(2)	-
Interest income	(25)	(7)	(53)	(35)
(Gain)/Loss on disposal of property, plant & equipment	(9)	(14)	(32)	(76)

## 18. Taxation

Taxation comprises the following:-

	<b>Current year quarter</b>	<b>Preceding year Corresponding Quarter ended</b>	<b>Cumulative Quarter Current year to date</b>	<b>Cumulative Quarter Preceding year to date</b>
<b>Particulars</b>	<b>30/09/2021 RM'000</b>	<b>30/09/2020 RM'000</b>	<b>30/09/2021 RM'000</b>	<b>30/09/2020 RM'000</b>
Based on results for the period Origination /(reversal) of temporary differences	1,500 (81)	852 (81)	2,696 (240)	2,252 (242)
Under/(Over) provision in prior period	1,419 -	771 -	2,456 -	2,010 -
Tax expense	1,419	771	2,456	2,010

The effective tax expense rate for the current quarter and financial year-to-date were higher than the statutory tax rate mainly due to the non-deductibility of certain expenses for tax purposes and non-availability of the Group tax relief in respect of losses suffered by certain companies.

## 19. Status of corporate proposals

There was no corporate proposal announced for the current quarter and financial year-to-date.

## 20. Trade Receivables

	<b>As at 30/9/2021 RM'000</b>	<b>As at 31/12/2020 RM'000</b>
External parties	17,189	17,152
Less: Allowance for impairment loss	(938)	(940)
Trade receivables, net	<u>16,251</u>	<u>16,212</u>

The Group's normal trade credit term extended to customers ranges from 30 to 120 days. (2020: 30 to 120 days).

### Ageing analysis of trade receivables:

	<b>As at 30/9/2021 RM'000</b>	<b>As at 31/12/2020 RM'000</b>
Current	13,667	15,236
1 to 90 days past due	1,868	417
91 to 120 days past due	37	12
More than 121 days past due	679	547
	2,584	976
Impaired individually		
Brought forward	940	725
Impairment loss during the period	-	215
Written off	-	-
Reversal of impairment loss	(2)	-
	938	940
	<u>17,189</u>	<u>17,152</u>

Trade receivables that are past due but not impaired are creditworthy debtors who, by past trade practices, have paid after the expiry of the trade credit terms and the Group is currently still in active trading with the debtors. The Group does not anticipate recovery problem in respect of these debtors.

**21. Group borrowings and debt securities**

<b>Group Borrowings as at 30 Sep 2021</b>	<b>Secured RM'000</b>	<b>Unsecured RM'000</b>	<b>Total RM'000</b>
<b>Short term borrowings</b>			
Bank overdraft	-	3,113	3,113
Revolving credit	-	4,900	4,900
Bankers' acceptance	4,320	9,289	13,609
Hire purchase loans	162	-	162
Lease liabilities	-	204	204
Term loans	2,762	-	2,762
	<u>7,244</u>	<u>17,506</u>	<u>24,750</u>
<b>Long term borrowings</b>			
Hire purchase loans	336	-	336
Lease liabilities	-	148	148
Term loans	13,154	-	13,154
	<u>13,490</u>	<u>148</u>	<u>13,638</u>
<b>Total Borrowings</b>	<u>20,734</u>	<u>17,654</u>	<u>38,388</u>

<b>Group Borrowings as at 31 Dec 2020</b>	<b>Secured RM'000</b>	<b>Unsecured RM'000</b>	<b>Total RM'000</b>
<b>Short term borrowings</b>			
Bank overdraft	6,191	4,410	10,601
Revolving credit	-	4,400	4,400
Bankers' acceptance	17,163	320	17,483
Hire purchase loans	163	-	163
Lease liabilities	-	68	68
Term loans	2,824	-	2,824
	<u>26,341</u>	<u>9,198</u>	<u>35,539</u>
<b>Long term borrowings</b>			
Hire purchase loans	458	-	458
Lease liabilities	-	34	34
Term loans	15,130	-	15,130
	<u>15,588</u>	<u>34</u>	<u>15,622</u>
<b>Total Borrowings</b>	<u>41,929</u>	<u>9,232</u>	<u>51,161</u>

The above Group borrowings are denominated in Ringgit Malaysia.

**22. Material pending litigation**

There were no material litigations pending since the last annual financial statement.

**23. Dividend**

There was no dividend declared or recommended for the current quarter.

**24. Earnings per share (“EPS”)**

	Current year quarter 30/09/2021 RM'000	Preceding year corresponding quarter 30/09/2020 RM'000	Cumulative Quarter Current year to date 30/09/2021 RM'000	Cumulative Quarter Preceding year to date 30/09/2020 RM'000
Profit attributable to owners of the Company (RM'000)	3,522	4,860	5,667	5,799
Weighted average number of ordinary shares for basic EPS ('000)	191,416	191,416	191,416	191,493
Basic EPS (sen)	1.84	2.54	2.96	3.03