

**ENG KAH CORPORATION BERHAD**  
**Company No. 199701020152 (435649-H)**

**Condensed Consolidated Statement of Financial Position**  
**As at 30 June 2021 - Unaudited**

	<b>Unaudited as at 30.06.2021 RM'000</b>	<b>Audited as at 31.12.2020 RM'000</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	19,968	19,766
Investment in joint ventures	471	522
	<u>20,439</u>	<u>20,288</u>
<b>Current assets</b>		
Inventories	22,694	19,721
Trade receivables	12,851	14,582
Other receivables, deposits and prepayments	5,956	2,520
Current tax assets	6,142	5,733
Cash and cash equivalents	17,262	23,935
	<u>64,905</u>	<u>66,491</u>
<b>TOTAL ASSETS</b>	<u>85,344</u>	<u>86,779</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the Company</b>		
Share capital	68,741	68,638
Other reserves	2,186	1,914
Retained profits	620	3,312
<b>Total equity</b>	<u>71,547</u>	<u>73,864</u>
<b>Non-current liabilities</b>		
Borrowings	282	-
Deferred tax liabilities	936	938
	<u>1,218</u>	<u>938</u>
<b>Current liabilities</b>		
Trade payables	7,524	7,496
Other payables and accruals	4,835	4,246
Borrowings	42	32
Current tax liabilities	178	203
	<u>12,579</u>	<u>11,977</u>
<b>Total liabilities</b>	<u>13,797</u>	<u>12,915</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>85,344</u>	<u>86,779</u>
Net assets per share (RM)	0.61	1.04

The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the accompanying explanatory notes attached to these interim financial statements.

**ENG KAH CORPORATION BERHAD**  
**Company No. 199701020152 (435649-H)**

**Condensed Consolidated Statement of Comprehensive Income**  
**For the 6 months period ended 30 June 2021 - Unaudited**

	NOTE	Individual Quarter 3 Months Ended		Cumulative Quarter 6 Months Ended	
		30.06.2021 RM'000	30.06.2020 RM'000	30.06.2021 RM'000	30.06.2020 RM'000
Revenue		11,178	11,245	20,615	22,654
Operating expenses		(12,295)	(10,591)	(23,511)	(21,623)
Other income		252	583	2,919	908
(Loss)/Profit from operations		(865)	1,237	23	1,939
Finance costs		(3)	(5)	(5)	(7)
Share of results of joint ventures		(24)	(86)	(51)	(213)
(Loss)/Profit before tax		(892)	1,146	(33)	1,719
Tax expense	<b>B5</b>	(105)	(234)	(197)	(402)
<b>(Loss)/Profit for the financial period</b>	<b>B6</b>	(997)	912	(230)	1,317
<b>Other comprehensive income, net of tax</b>					
<b>Item that will be reclassified subsequently to profit or loss</b>					
Foreign exchange differences for foreign operations		113	(14)	290	154
<b>Total comprehensive income for the financial period attributable to owners of the Company</b>		(884)	898	60	1,471
<b>Earnings per share (EPS) attributable to owners of the Company</b>					
Basic EPS (sen)	<b>B11</b>	(0.89)	1.29	(0.25)	1.86
Diluted EPS (sen)	<b>B11</b>	(0.88)	1.29	(0.25)	1.86

The Unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the accompanying notes attached to these interim financial statements.

**ENG KAH CORPORATION BERHAD**  
**Company No. 199701020152 (435649-H)**

**Condensed Consolidated Statement Of Changes In Equity**  
**For the 6 months period ended 30 June 2021 - Unaudited**

	Share Capital RM'000	Other Reserves RM'000	Retained Profits RM'000	Total Equity RM'000
<b>As at 01.01.2021</b>	68,638	1,914	3,312	73,864
Foreign exchange differences for foreign operations	-	290	-	290
Loss for the financial period	-	-	(230)	(230)
Total comprehensive income for the financial period	-	290	(230)	60
<b>Transactions with owners:</b>				
Share-based payment transactions				
- current year	-	25	-	25
- lapse due to resignation	-	(14)	14	-
Issuance of ordinary shares pursuant to ESOS	103	(29)	-	74
Dividend	-	-	(2,476)	(2,476)
Total transactions with owners	103	(18)	(2,462)	(2,377)
<b>As at 30.06.2021</b>	<b>68,741</b>	<b>2,186</b>	<b>620</b>	<b>71,547</b>
<b>As at 01.01.2020</b>	68,638	5,382	(3,152)	70,868
Foreign exchange differences for foreign operations	-	154	-	154
Profit for the financial period	-	-	1,317	1,317
Total comprehensive income for the financial period	-	154	1,317	1,471
<b>Transactions with owners:</b>				
Share-based payment transactions:				
- current year	-	-	-	-
- lapse due to resignation	-	(11)	11	-
Dividend	-	-	-	-
Total transactions with owners	-	(11)	11	-
<b>As at 30.06.2020</b>	<b>68,638</b>	<b>5,525</b>	<b>(1,824)</b>	<b>72,339</b>

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the accompanying notes attached to these interim financial statements.

**ENG KAH CORPORATION BERHAD**  
**Company No. 199701020152 (435649-H)**

**Condensed Consolidated Statement of Cash Flows**  
**For the 6 months period ended 30 June 2021 - Unaudited**

	<b>30.06.2021</b>	<b>30.06.2020</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>Cash flows from operating activities</b>		
(Loss)/Profit before tax	(33)	1,719
Adjustments for:		
- Depreciation	571	589
- Equity settled share-based payment transactions	25	-
- Allowance for expected credit losses	50	-
- Interest expense	5	7
- Interest income	(65)	(254)
- Properties, plant and equipment written off	15	-
- Inventories written down	-	300
- Share of results of joint ventures	51	213
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Operating profit before working capital changes	619	2,574
Increase in inventories	(2,973)	(5,994)
Increase in receivables	(1,755)	(597)
Increase in payables	617	2,322
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Cash generated from/(used in) operations	(3,492)	(1,695)
Income tax paid	(633)	(272)
Income tax refunded	-	1
Interest paid	(5)	(7)
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Net cash used in operating activities	(4,130)	(1,973)
<b>Cash flows from investing activities</b>		
Interest received	65	254
Purchase of property, plant and equipment	(457)	(288)
Proceeds from issuance of ordinary shares in pursuant to ESOS	74	-
Net cash used in investing activities	(318)	(34)
<b>Cash flows from financing activities</b>		
Dividend paid	(2,476)	-
Net change in borrowings	(39)	(52)
Net cash used in financing activities	(2,515)	(52)
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Net decrease in cash and cash equivalents	(6,963)	(2,059)
Effect of changes in exchange rate	290	154
Cash and cash equivalents at beginning	23,935	25,531
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Cash and cash equivalents at end	17,262	23,626
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The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the accompanying notes attached to these interim financial statements.