

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

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

	Unaudited as at 30.09.2021 RM'000	Audited as at 31.12.2020 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	19,802	19,766
Investment in joint ventures	446	522
	20,248	20,288
Current assets		
Inventories	24,429	19,721
Trade receivables	12,246	14,582
Other receivables, deposits and prepayments	6,336	2,520
Current tax assets	5,852	5,733
Cash and cash equivalents	16,088	23,935
	64,951	66,491
TOTAL ASSETS	85,199	86,779
EQUITY AND LIABILITIES		
Equity attributable to owners of the Company		
Share capital	68,741	68,638
Other reserves	2,296	1,914
Retained profits	619	3,312
Total equity	71,656	73,864
Non-current liabilities		
Borrowings	283	-
Deferred tax liabilities	935	938
	1,218	938
Current liabilities		
Trade payables	7,489	7,496
Other payables and accruals	4,642	4,246
Borrowings	18	32
Current tax liabilities	176	203
	12,325	11,977
Total liabilities	13,543	12,915
TOTAL EQUITY AND LIABILITIES	85,199	86,779
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 9 months period ended 30 September 2021 - Unaudited

	NOTE	Individual Quarter 3 Months Ended		Cumulative Quarter 9 Months Ended	
		30.09.2021 RM'000	30.09.2020 RM'000	30.09.2021 RM'000	30.09.2020 RM'000
Revenue		11,755	15,810	32,370	38,464
Operating expenses		(12,644)	(15,268)	(36,155)	(36,891)
Other income		972	660	3,891	1,568
Profit from operations		83	1,202	106	3,141
Finance costs		(5)	(3)	(10)	(10)
Share of results of joint ventures		(25)	(193)	(76)	(406)
Profit before tax		53	1,006	20	2,725
Tax expense	B5	(98)	(273)	(295)	(675)
(Loss)/Profit for the financial period	B6	(45)	733	(275)	2,050
Other comprehensive income, net of tax					
Item that will be reclassified subsequently to profit or loss					
Foreign exchange differences for foreign operations		128	22	418	176
Total comprehensive income for the financial period attributable to owners of the Company		83	755	143	2,226
Earnings per share (EPS) attributable to owners of the Company					
Basic EPS (sen)	B11	(0.04)	1.04	(0.27)	2.90
Diluted EPS (sen)	B11	(0.04)	1.04	(0.27)	2.90

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 9 months period ended 30 September 2021 - Unaudited

	Share Capital RM'000	Other Reserves RM'000	Retained Profits RM'000	Total Equity RM'000
As at 01.01.2021	68,638	1,914	3,312	73,864
Foreign exchange differences for foreign operations	-	418	-	418
Loss for the financial period	-	-	(275)	(275)
Total comprehensive income for the financial period	-	418	(275)	143
Transactions with owners:				
Share-based payment transactions:				
- current year	-	51	-	51
- lapse due to resignation	-	(58)	58	-
Issuance of ordinary shares pursuant to ESOS	103	(29)	-	74
Dividend	-	-	(2,476)	(2,476)
Total transactions with owners	103	(36)	(2,418)	(2,351)
As at 30.09.2021	68,741	2,296	619	71,656
As at 01.01.2020	68,638	5,382	(3,152)	70,868
Foreign exchange differences for foreign operations	-	176	-	176
Profit for the financial period	-	-	2,050	2,050
Total comprehensive income for the financial period	-	176	2,050	2,226
Transactions with owners:				
Share-based payment transactions:				
- current year	-	-	-	-
- lapse due to resignation	-	(21)	21	-
Dividend	-	-	-	-
Total transactions with owners	-	(21)	21	-
As at 30.09.2020	68,638	5,537	(1,081)	73,094

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 9 months period ended 30 September 2021 - Unaudited

	30.09.2021	30.09.2020
	RM'000	RM'000
Cash flows from operating activities		
Profit before tax	20	2,725
Adjustments for:		
- Depreciation	852	880
- Equity settled share-based payment transactions	51	-
- Allowance for expected credit losses	50	-
- Interest expense	10	10
- Interest income	(119)	(299)
- Gain on disposal of properties, plant and equipment	(2)	(59)
- Properties, plant and equipment written off	15	-
- Inventories written down	667	300
- Share of results of joint ventures	76	406
- Gain on disposal of investment in a joint venture	(621)	-
Operating profit before working capital changes	999	3,963
Increase in inventories	(5,376)	(3,543)
Increase in receivables	(1,531)	(3,733)
Increase in payables	390	811
Cash used in operations	(5,518)	(2,502)
Income tax paid	(827)	(417)
Income tax refunded	384	1
Interest paid	(10)	(10)
Net cash used in operating activities	(5,971)	(2,928)
Cash flows from investing activities		
Interest received	119	299
Purchase of property, plant and equipment	(574)	(336)
Proceeds from disposal of properties, plant and equipment	3	59
Proceeds from issuance of ordinary shares in pursuant to ESOS	74	-
Proceeds from disposal of investment on a joint venture	700	-
Net cash from investing activities	322	22
Cash flows from financing activities		
Dividend paid	(2,476)	-
Net change in borrowings	(61)	(78)
Net cash used in financing activities	(2,537)	(78)
Net decrease in cash and cash equivalents	(8,186)	(2,984)
Effect of changes in exchange rate	339	176
Cash and cash equivalents at beginning	23,935	25,531
Cash and cash equivalents at end	16,088	22,723

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