

The figures have not been audited.

| | ſ | INDIVIDUAL QUARTER | | CUMULATIVE QUARTER | |
|---|-------|-------------------------|--|-------------------------|---|
| | | Current Year Quarter | Preceding Year Corresponding Quarter | Current Year To Date | Preceding Year Corresponding Period |
| | L | 31.12.2020 | 31.12.2019 | 31.12.2020 | 31.12.2019 |
| Ν | Note | RM'000 | RM'000 | RM'000 | RM'000 |
| CONTINUING OPERATIONS : | | | | | |
| Revenue | [| 62,265 | 63,836 | 241,413 | 245,450 |
| Operating expenses | | (70,312) | (70,415) | (271,145) | (239,992) |
| Other operating income | | 1,103 | 616 | 3,988 | 2,071 |
| (Loss)/Profit from operations | | (6,944) | (5,963) | (25,744) | 7,529 |
| Finance costs | | (861) | (813) | (3,375) | (3,371) |
| (Loss)/Profit before taxation | B14 | (7,805) | (6,776) | (29,119) | 4,158 |
| Taxation | B6 | 4,761 | (370) | 6,364 | (2,074) |
| (Loss)/Profit after taxation | | (3,044) | (7,146) | (22,755) | 2,084 |
| Other comprehensive income | | - | - | - | - |
| Total comprehensive (expenses)/income for the period | | (3,044) | (7,146) | (22,755) | 2,084 |
| (Loss)/Profit after taxation attributable to : | | | | | |
| Equity holders of the Company | | (3,044) | (7,146) | (22,755) | 2,084 |
| | | (3,044) | (7,146) | (22,755) | 2,084 |
| Total comprehensive (expenses)/income attributable to : | | | | | |
| Equity holders of the Company | | (3,044) | (7,146) | (22,755) | 2,084 |
| | | (3,044) | (7,146) | (22,755) | 2,084 |
| (Loss)/Earnings per share | L | | | L | |
| | 17(a) | (1.24) | (3.06) | (9.29) | 0.89 |
| - diluted (sen) B | 17(b) | N/A | N/A | N/A | 0.77 |

The Condensed Consolidated Statement of Profit or Loss and Comprehensive Income should be read in conjunction with the audited financial statements for the financial year ended 31 December 2019.



TPC PLUS BERHAD [200301012910 (615330-T)] (Incorporated in Malaysia) CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2020 The figures have not been audited.

| ASSETS Non-Current Assets Property, plant and equipment Right-of-use assets Investment property Current Assets Investment property Current Assets Investment property Biological assets Current Assets Inder receivables Other receivables, deposits and prepayments Amount due by immediate holding company Fixed deposits with financial institutions Short-term investment Cash and bank balances EQUITY AND LIABILITIES Share capital Current Liabilities Inder more wings Deferred tax liabilities Inder payables Other provides and acruals Amount of to related companies Short term into rowings Deferred tax liabilities Inder payables and acruals Amount of to related companies Short term into rowings Deferred tax liabilities Inder payables Other more wings Lease liabilities Inder payables Other payables and acruals Amount out bar balances Inter Assets BIO Carrent Liabilities Inder Carrent Carrents Inder Carrent Carrents | | Note | As at Current Quarter Ended 31.12.2020 RM'000 UNAUDITED | As at Preceeding Financial Year Ended 31.12.2019 RM'000 AUDITED |
|---|---|------|--|--|
| Property, plant and equipment Right-of-use assets 88.323 95.618 Right-of-use assets 16.0 400 Investment property 160 400 Current Assets 27.426 36.320 Investment property 27.426 36.320 Current Assets 27.426 36.320 Current Assets 1.04 44.128 40.014 Other receivables, deposits and prepayments 3.663 4 4 Amount due by immediate holding company 565 565 565 Short-term investment 829 92.025 98.015 91.025 TOTAL ASSETS 203.170 198.006 19.325 6.666 87.397 EQUITY AND LIABILITIES 50 5.52 5.53 5.53 5.53 5.53 5.52 5.665 5.70.098 52.009 98.015 91.025 98.015 91.025 10.66.33 10.66.33 10.50.33 10.66.33 10.50.33 10.52.35 10.66.35 5.55.91.35 10.52.91 10.52.91 10.52.91 14.360 | ASSETS | | | |
| Right-of-use assets 16.613 10.063 Investment property 16.613 10.063 Current Assets 100,155 106,988 Inventories 9.898 7,321 Biological assets 27,426 36,320 Current tax assets - 4 Trade receivables B16 48,128 40,014 Other receivables, deposits and prepayments 3,663 - 4 Amount due by immediate holding company - 565 565 Short-term investment 2,298 4,228 98,015 91,025 TOTAL ASSETS 203,170 198,006 91,025 EQUITY AND LLABILITIES 57,098 52,009 4,288 Sharecapital 57,098 52,009 16,660 19,325 Accumulated losses/Retained earnings 66,686 87,397 16,660 19,325 Non-Current Liabilities B10 10,709 14,360 Lase liabilities B10 64,01 3,988 3,153 Deferred tax liabilities B10 5,9,592 44,613 Other payables and acruals 3,634 3,153 3,634 3,153 Amount owing to related companies 10 4,54 3,634 3,153 <td>Non-Current Assets</td> <td></td> <td></td> <td></td> | Non-Current Assets | | | |
| Investment property 160 400 Current Assets 105,155 106,981 Inventories 9,898 7,321 Biological assets 27,426 36,320 Current tax assets 27,426 36,320 Other receivables, deposits and prepayments 1,298 1,048 Amount due by immediate holding company 3,663 - Fixed deposits with financial institutions 565 565 Short-term investment 203,170 198,006 EQUITY AND LLABILITIES 203,170 198,006 Share capital 57,098 52,009 Warrant reserve 26,620 4,828 Accumulated losses/Retained earnings 16,640 19,325 Share capital 57,098 52,009 Warrant reserve 3,666 87,397 Non-Current Liabilities 10 10,709 14,360 Lease liabilities 10 5,988 1,823 Deferred tax liabilities 10 66,866 87,397 Trade payables 3,634 | | | 88,382 | |
| InventoriesInventories105,155106,981Biological assets27,42636,320Current ax assets27,42636,320Trade receivablesB1648,12840,014Other receivables, deposits and prepayments1,2981,048Amount due by immediate holding company5555655Short-term investment5555655Cash and bank balances203,170198,006EQUITY AND LIABILITIES203,170198,006Share capital57,09852,009Warran reserve16,46019,325Accumulated losses/Retained earnings66,88687,397Share capital57,09852,009Warran reserve16,46019,325Accumulated losses/Retained earnings66,86687,397Shareholders' equity66,88687,397Non-Current LiabilitiesB106,4013,983Deferred tax liabilitiesB106,4013,983Deferred tax liabilitiesB105,2733,344Trade payables and acrualsB105,2733,344Amount owing to related companiesB105,2733,344Short term borrowingsB105,2733,344Other payables and acruals9,9TOTAL LUBILITIES136,304110,609-TOTAL LUBILITIES203,170198,006-TOTAL EQUITY AND LIABILITIES203,170198,006TOTAL EQUITY AND LIABILITIES136,30411 | | | , | |
| Current Assets9,8987,321Biological assets27,42636,520Current tax assets44Trade receivables, deposits and prepayments1,2981,048Anount due by immediate holding company3,663-Fixed deposits with financial institutions555565Short-term investment829925Cash and bank balances6,2084,828 PUTY AND LIABILITIES 98,01591,025Share capital57,09898,015Varrent Liabilities16,46019,325Accumulated losses/Retained earnings66,68687,397Non-Current Liabilities106,64013,983Deferred tax liabilities8106,4013,983Deferred tax liabilities104,454Anount owing to related companies104,454Anount owing to related companies104,544Anount owing to related companies8105,733Items104,308126,733Lease liabilities8105,2733,844Current Liabilities8105,2733,844Current Liabilities8105,2733,844Trade payables and acruals8105,2733,844Anount owing to related companies8102,1771,646Current Liabilities9105,2733,844Share holding to related companies8102,1771,646Current Liabilities9105,2733,844Share hol | Investment property | | | |
| Inventories9,8987,321Biological assets27,42636,320Current tx sastes1,2981,048Anoun due by immediate holding company3,663-Fixed deposits with financial institutions555565Short-tern investment5829925Cash and bank balances6,2084,8289RUITY AND LIABILITIES203,170198,006For tract reserve16,46019,325Accumulated losses/Retained earnings66,88687,397Share capital57,09852,009Non-Current Liabilities01,4360Lease liabilities10,070914,360Deferred tx liabilities106,401Other payables and acruals3,6343,153Amount due torsers10454Short term ing to related companies10454Short term tax liabilities102,137Total LABILITIES136,304110,069Total LABILITIES136,304110,069Trade payables and acruals8105,273Amount owing to related companies10454Short term borrowings1043,081Lease liabilities102,177Italiabilities136,304110,669Other payables and acruals9,9-Amount owing to related companies10434Short term borrowings1043,0812,6733Lease liabilities136,304110,669Other payables and acruals9,9 <td>Current Assets</td> <td></td> <td>105,155</td> <td>106,981</td> | Current Assets | | 105,155 | 106,981 |
| Biological assets27,42636,320Current tax assets-4Trade receivables, deposits and prepayments1,2981,044Amount due by immediate holding company3,663-Fixed deposits with financial institutions565565Short-term investment829925Cash and bank balances98,01591,025TOTAL ASSETS203,170198,006EQUITY AND LIABILITIES57,09852,009Share capital57,09852,009Warrant reserve16,64019,325Accumulated losses/Retained earnings66,86687,397Non-Current LiabilitiesB1010,70914,360Lease liabilitiesB1010,70914,360Lease liabilitiesB105,59811,432Other payables and accrualsB104,308126,733Amount owing to related companiesB104,308126,733Short term borrowingsB104,308126,733Lease liabilitiesB102,1971,646Current LiabilitiesB102,1971,646TotAL LIABILITIES113,79680,443Short term borrowingsB102,1971,646Current tax liabilitiesB102,1971,646TotAL LIABILITIES136,304110,609-TOTAL LIABILITIES203,170198,006-TotAL LIABILITIES136,304110,609-TotAL LIABILITIES136,304110,609TotAL LIA | | | 9,898 | 7,321 |
| Current tax assets Trade receivables, deposits and prepaymentsB1648,12840,014Other receivables, deposits and prepayments3,663Fixed deposits with financial institutions565565Short-term investment829925Cash and bank balances6,2084,82898,01591,02591,025TOTAL ASSETS203,170198,006EQUITY AND LIABILITIES57,09852,009Share capital57,09852,009Warrant reserve16,46019,325Accumulated losses/Retained earnings66,88687,397Non-Current Liabilities06,04013,983Lease liabilitiesB1010,70914,360Lease liabilities106,4013,983Deferred tax liabilities104,44Short term borrowingsB104,543Lease liabilities104,543Trade payables3,6343,153Amount owing to related companies104,543Short term borrowingsB105,2733,844Bank overdraftsB102,1971,646Current tax liabilities136,304110,609TOTAL LIABILITIES136,304110,609TOTAL LABILITIES203,170198,006IOTAL LIABILITIES203,170198,006IOTAL LIABILITIES136,304110,609IOTAL LIABILITIES136,304110,609IOTAL LIABILITIES136,304110,609IOTAL LIABILITIE | | | | |
| Other receivables, deposits and prepayments1,2981,048Amount due by immediate holding company3,663-Fixed deposits with financial institutions5,6555,655Short-term investment6,2084,828Cash and bank balances98,01591,025TOTAL ASSETS203,170198,006EQUITY AND LIABILITIES30,66391,025Share capital57,09852,009Warrant reserve16,46019,325Accumulated losses/Retained earnings66,86687,397Non-Current Liabilities106,4013,983Lease liabilitiesB106,4013,983Deferred tax liabilitiesB106,4013,983Deferred tax liabilities1059,59244,613Other payables and accruals3,6343,1533,634Amount owing to related companiesB105,2733,844Bank overdraftsB105,2733,844Bank overdraftsB105,2733,844Current tabilitiesB105,2733,844Bank overdraftsB102,1971,646Current tax liabilitiesB105,2733,844Bank overdraftsB105,2733,844Current tax liabilitiesB105,2733,844Dott LABILITIES136,304110,609-TOTAL LIABILITIES203,170198,006 | | | - | |
| Amount due by immediate holding company 3,663 . Fixed deposits with financial institutions 555 565 Short-term investment 829 9255 Cash and bank balances 6,208 4,828 98,015 91,025 91,025 TOTAL ASSETS 203,170 198,006 EQUITY AND LIABILITIES 57,098 52,009 Share capital 57,098 52,009 Warrant reserve 16,460 19,325 Accumulated losses/Retained earnings 66,866 87,397 Non-Current Liabilities B10 10,709 14,360 Lease liabilities B10 6,401 3,983 Deferred tax liabilities 510 5,398 11,823 Trade payables 59,592 44,613 3,0166 Current Liabilities B10 5,273 3,844 Bank overdrafts B10 9 - - | Trade receivables | B16 | 48,128 | 40,014 |
| Fixed deposits with financial institutions565565Short-term investment829925Cash and bank balances98,01591,025TOTAL ASSETS203,170198,006EQUITY AND LIABILITIES203,170198,006Share capital57,09852,009Warrant reserve16,46019,325Accumulated losses/Retained earnings66,86687,397Non-Current Liabilities10,70914,360Long term borrowingsB106,4013,983Deferred tax liabilities53,9811,823Other payables59,59244,613Other payables3,6343,153Amount owing to related companiesB105,273Short ent borrowingsB1043,08126,733Lease liabilitiesB105,2733,844Bank overdraftsB102,1971,646Current LiabilitiesB105,2733,844Bank overdraftsB102,1971,646Current tax liabilitiesB105,2733,844Bank overdraftsB105,2733,844Bank overdraftsB105,2733,844Current tax liabilities136,304110,609TOTAL LIABILITIES203,170198,006 | Other receivables, deposits and prepayments | | 1,298 | 1,048 |
| Short-term investment829925Cash and bank balances6,2084,82898,01591,025TOTAL ASSETS203,170198,006EQUITY AND LIABILITIES203,170198,006Share capital57,09852,009Warrant reserve16,46019,325Accumulated losses/Retained earnings66,86687,397Share holders' equity66,86687,397Non-Current LiabilitiesB1010,70914,360Lease liabilitiesB106,4013,983Deferred tax liabilities59,59244,613Other payables and acruals3,6343,153Amount owing to related companies10454Short term borrowingsB105,2733,844B105,2733,844113,796B102,1971,6469Current tax liabilitiesB102,1971,646Current tax liabilitiesB105,2733,844B102,1971,6469-Current tax liabilitiesB102,1971,646Current tax liabilitiesB102,1971,646TOTAL LIABILITIES136,304110,609-TOTAL EQUITY AND LIABILITIES203,170198,006 | Amount due by immediate holding company | | 3,663 | - |
| Cash and bank balances 6.208 4.828 98,015 98,015 91,025 TOTAL ASSETS 203,170 198,006 EQUITY AND LIABILITIES 57,098 52,009 Share capital 57,098 52,009 Warrant reserve 16,460 19,325 Accumulated losses/Retained earnings 66,8866 87,397 Non-Current Liabilities B10 6,401 3,983 Lease liabilities B10 6,401 3,983 Deferred tax liabilities B10 6,401 3,983 Trade payables 5,398 11,823 Other payables and accruals 3,634 3,153 Amount owing to related companies 10 454 Short term borrowings B10 5,273 3,844 Bank overdrafts B10 2,197 1,646 Current tax liabilities B10 2,197 1,646 TOTAL LIABILITIES 136,304 110,609 - TOTAL LIABILITIES 136,304 110,609 - TOTAL EQUITY AND LIABILITIES 136,044 110,609 - <td>Fixed deposits with financial institutions</td> <td></td> <td>565</td> <td>565</td> | Fixed deposits with financial institutions | | 565 | 565 |
| 98,015 91,025 CUTTY AND LIABILITIES 203,170 198,006 Share capital 57,098 52,009 Warrant reserve 16,460 19,325 Accumulated losses/Retained earnings 66,866 87,397 Non-Current Liabilities 66,866 87,397 Lease liabilities B10 10,709 14,360 Deferred tax liabilities B10 6,401 3,983 Deferred tax liabilities B10 6,401 3,983 Current Liabilities B10 6,401 3,983 Trade payables 59,592 44,613 3,0166 Current Liabilities B10 43,081 26,733 Current Liabilities B10 43,081 26,733 Short term borrowings B10 43,081 26,733 Lease liabilities B10 5,273 3,844 Bank overdrafts B10 2,13,796 80,443 OTTAL LIABILITIES 136,304 110,609 - TOTAL LUBILITIES 203,170 | Short-term investment | | | 925 |
| TOTAL ASSETS203,170198,006EQUITY AND LIABILITIESShare capital57,09852,009Warrant reserve16,46019,325Accumulated losses/Retained earnings66,66287,397Non-Current Liabilities66,86687,397Long term borrowingsB1010,70914,360Lease liabilitiesB106,4013,983Deferred tax liabilities53,99811,823Other payables and accruals3,6343,153Amount owing to related companiesB105,273Short term borrowingsB105,2733,844Lease liabilitiesB105,2733,844Short term borrowingsB102,1971,646Current tax liabilitiesB102,1971,646TotAL LIABILITIES136,304110,609110,609TOTAL EQUITY AND LIABILITIES203,170198,006 | Cash and bank balances | | | |
| EQUITY AND LIABILITIES Share capitalShare capital57,09852,009Warrant reserve16,46019,325Accumulated losses/Retained earnings66,86687,397Shareholders' equity66,86687,397Non-Current LiabilitiesB1010,70914,360Lease liabilitiesB106,4013,983Deferred tax liabilities5,39811,823Deferred tax liabilities59,59244,613Other payables3,6343,153Amount owing to related companies10454Short term borrowingsB105,273Lease liabilitiesB102,197I.ease liabilitiesB102,197Trade payables and accrualsB102,197Amount owing to related companiesB102,197I.ease liabilitiesB102,197TOTAL EQUITY AND LIABILITIES136,304110,609TOTAL EQUITY AND LIABILITIES203,170198,006 | | | 98,015 | 91,025 |
| Share capital 57,098 52,009 Warrant reserve 16,460 19,325 Accumulated losses/Retained earnings 66,866 87,397 Shareholders' equity 66,866 87,397 Non-Current Liabilities 66,866 87,397 Long term borrowings B10 10,709 14,360 Lease liabilities 5,398 11,823 22,508 Deferred tax liabilities 53,959 11,823 Trade payables 3,634 3,153 Amount owing to related companies 10 454 Short term borrowings B10 5,273 3,844 Bank overdrafts B10 5,273 3,844 Bank overdrafts 9 - - Current taibilities B10 5,273 3,844 Bank overdrafts B10 5,273 3,844 Bank overdrafts 9 - - Current taibilities B10 5,273 3,844 Bank overdrafts 136,304 110,609 - TOTAL LIABILITIES 136,304 110,609 - | TOTAL ASSETS | | 203,170 | 198,006 |
| Share capital 57,098 52,009 Warrant reserve 16,460 19,325 Accumulated losses/Retained earnings 66,866 87,397 Shareholders' equity 66,866 87,397 Non-Current Liabilities 66,866 87,397 Long term borrowings B10 10,709 14,360 Lease liabilities 5,398 11,823 22,508 Deferred tax liabilities 53,959 11,823 Trade payables 3,634 3,153 Amount owing to related companies 10 454 Short term borrowings B10 5,273 3,844 Bank overdrafts B10 5,273 3,844 Bank overdrafts 9 - - Current taibilities B10 5,273 3,844 Bank overdrafts B10 5,273 3,844 Bank overdrafts 9 - - Current taibilities B10 5,273 3,844 Bank overdrafts 136,304 110,609 - TOTAL LIABILITIES 136,304 110,609 - | FOULTY AND LIABILITIES | | | |
| Warrant reserve 16,460 19,325 Accumulated losses/Retained earnings 66,866 87,397 Shareholders' equity 66,866 87,397 Non-Current Liabilities B10 10,709 14,360 Lease liabilities B10 6,401 3,983 Deferred tax liabilities 5,398 11,823 Trade payables 22,508 30,166 Other payables and accruals 59,592 44,613 Amount owing to related companies 10 454 Short term borrowings B10 5,273 3,844 Bank overdrafts B10 2,197 1,646 Current tax liabilities B10 2,197 1,646 TOTAL LIABILITIES 136,304 110,609 - TOTAL LIABILITIES 136,304 110,609 - TOTAL EQUITY AND LIABILITIES 203,170 198,006 - | | | 57,098 | 52,009 |
| Accumulated losses/Retained earnings (6,692) 16,063 Shareholders' equity 66,866 87,397 Non-Current Liabilities B10 10,709 14,360 Lease liabilities B10 6,401 3,983 Deferred tax liabilities B10 6,401 3,983 Trade payables 59,592 44,613 Other payables and accruals 3,634 3,153 Amount owing to related companies 10 454 Short term borrowings B10 5,273 3,844 Bank overdrafts B10 2,197 1,646 Current tax liabilities B10 2,197 1,646 TOTAL LIABILITIES 136,304 110,609 10,609 | - | | | |
| Shareholders' equity 66,866 87,397 Non-Current Liabilities B10 10,709 14,360 Lease liabilities B10 6,401 3,983 Deferred tax liabilities B10 6,401 3,983 Deferred tax liabilities 5,398 11,823 Trade payables 22,508 30,166 Current Liabilities 59,592 44,613 Other payables and accruals 3,634 3,153 Amount owing to related companies 10 454 Short term borrowings B10 5,273 3,844 Bank overdrafts B10 2,197 1,646 Current tax liabilities B10 2,197 1,646 TOTAL LIABILITIES 136,304 110,609 - TOTAL LIABILITIES 136,304 110,609 - | | | | |
| Long term borrowings B10 10,709 14,360 Lease liabilities B10 6,401 3,983 Deferred tax liabilities 5,398 11,823 Current Liabilities 22,508 30,166 Trade payables 59,592 44,613 Other payables and accruals 3,634 3,153 Amount owing to related companies 10 454 Short term borrowings B10 43,081 26,733 Lease liabilities B10 5,273 3,844 Bank overdrafts B10 2,197 1,646 Current tax liabilities B10 2,197 1,646 TOTAL LIABILITIES 136,304 110,609 - TOTAL EQUITY AND LIABILITIES 203,170 198,006 - | | | | |
| Long term borrowings B10 10,709 14,360 Lease liabilities B10 6,401 3,983 Deferred tax liabilities 5,398 11,823 Current Liabilities 22,508 30,166 Trade payables 59,592 44,613 Other payables and accruals 3,634 3,153 Amount owing to related companies 10 454 Short term borrowings B10 43,081 26,733 Lease liabilities B10 5,273 3,844 Bank overdrafts B10 2,197 1,646 Current tax liabilities B10 2,197 1,646 TOTAL LIABILITIES 136,304 110,609 - TOTAL EQUITY AND LIABILITIES 203,170 198,006 - | Non-Current Liabilities | | | |
| Lease liabilities B10 6,401 3,983 Deferred tax liabilities 5,398 11,823 Current Liabilities 22,508 30,166 Trade payables 59,592 44,613 Other payables and accruals 3,634 3,153 Amount owing to related companies 310 454 Short term borrowings B10 43,081 26,733 Lease liabilities B10 5,273 3,844 Bank overdrafts B10 2,197 1,646 Current tax liabilities B10 2,197 1,646 TOTAL LIABILITIES 136,304 110,609 - TOTAL EQUITY AND LIABILITIES 203,170 198,006 - | | B10 | 10,709 | 14.360 |
| Deferred tax liabilities 5,398 11,823 Current Liabilities 22,508 30,166 Trade payables 59,592 44,613 Other payables and accruals 3,634 3,153 Amount owing to related companies 10 454 Short term borrowings B10 43,081 26,733 Lease liabilities B10 5,273 3,844 Bank overdrafts B10 2,197 1,646 Current tax liabilities 9 - - TOTAL LIABILITIES 136,304 110,609 - TOTAL EQUITY AND LIABILITIES 203,170 198,006 - | | - | | |
| Current Liabilities 30,166 Trade payables 59,592 44,613 Other payables and accruals 3,634 3,153 Amount owing to related companies 10 454 Short term borrowings B10 43,081 26,733 Lease liabilities B10 5,273 3,844 Bank overdrafts B10 2,197 1,646 Current tax liabilities B10 2,197 1,646 TOTAL LIABILITIES 136,304 110,609 - TOTAL EQUITY AND LIABILITIES 203,170 198,006 - | Deferred tax liabilities | - | | |
| Trade payables 59,592 44,613 Other payables and accruals 3,634 3,153 Amount owing to related companies 10 454 Short term borrowings B10 43,081 26,733 Lease liabilities B10 5,273 3,844 Bank overdrafts B10 2,197 1,646 Current tax liabilities 9 - - TOTAL LIABILITIES 136,304 110,609 - TOTAL EQUITY AND LIABILITIES 203,170 198,006 - | | | | |
| Trade payables 59,592 44,613 Other payables and accruals 3,634 3,153 Amount owing to related companies 10 454 Short term borrowings B10 43,081 26,733 Lease liabilities B10 5,273 3,844 Bank overdrafts B10 2,197 1,646 Current tax liabilities 9 - - TOTAL LIABILITIES 136,304 110,609 - TOTAL EQUITY AND LIABILITIES 203,170 198,006 - | Current Liabilities | | | |
| Other payables and accruals 3,634 3,153 Amount owing to related companies 10 454 Short term borrowings B10 43,081 26,733 Lease liabilities B10 5,273 3,844 Bank overdrafts B10 2,197 1,646 Current tax liabilities 9 - - TOTAL LIABILITIES 136,304 110,609 TOTAL EQUITY AND LIABILITIES 203,170 198,006 | | | 59,592 | 44,613 |
| Amount owing to related companies 10 454 Short term borrowings B10 43,081 26,733 Lease liabilities B10 5,273 3,844 Bank overdrafts B10 2,197 1,646 Current tax liabilities 9 - - TOTAL LIABILITIES 136,304 110,609 - TOTAL EQUITY AND LIABILITIES 203,170 198,006 - | | | | |
| Lease liabilities B10 5,273 3,844 Bank overdrafts B10 2,197 1,646 Current tax liabilities 9 - - TOTAL LIABILITIES 136,304 110,609 - TOTAL EQUITY AND LIABILITIES 203,170 198,006 - | | | | |
| Bank overdrafts B10 2,197 1,646 Current tax liabilities 9 - 113,796 80,443 TOTAL LIABILITIES 136,304 110,609 TOTAL EQUITY AND LIABILITIES 203,170 198,006 | Short term borrowings | B10 | 43,081 | 26,733 |
| Current tax liabilities 9 - 113,796 80,443 TOTAL LIABILITIES 136,304 110,609 TOTAL EQUITY AND LIABILITIES 203,170 198,006 | Lease liabilities | B10 | 5,273 | 3,844 |
| 113,796 80,443 10,609 110,609 1000 1000 <td< td=""><td>Bank overdrafts</td><td>B10</td><td>2,197</td><td>1,646</td></td<> | Bank overdrafts | B10 | 2,197 | 1,646 |
| TOTAL LIABILITIES 136,304 110,609 TOTAL EQUITY AND LIABILITIES 203,170 198,006 | Current tax liabilities | | 9 | |
| TOTAL EQUITY AND LIABILITIES 203,170 198,006 | | | 113,796 | 80,443 |
| | TOTAL LIABILITIES | | 136,304 | 110,609 |
| NET ASSETS PER SHARE (RM) 0.27 0.37 | TOTAL EQUITY AND LIABILITIES | | 203,170 | 198,006 |
| NET ASSETS PER SHARE (RM) 0.27 0.37 | | | - | - |
| | NET ASSETS PER SHARE (RM) | | 0.27 | 0.37 |

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the financial year ended 31 December 2019.



TPC PLUS BERHAD [200301012910 (615330-T)]

(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2020 *The figures have not been audited.*

| | Share Capital | Warrant Reserve | Retained Earnings/ (Accumulated Losses) | Total Equity |
|---|------------------|--------------------|--|-----------------|
| | RM'000 | RM'000 | RM'000 | RM'000 |
| At 1 January 2020 | 52,009 | 19,325 | 16,063 | 87,397 |
| Exercise of warrants | 5,089 | (2,865) |) - | 2,224 |
| Total comprehensive expenses for the period | - | - | (22,755) | (22,755) |
| At 31 DECEMBER 2020 | 57,098 | 16,460 | (6,692) | 66,866 |

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2019

| | Share Capital | Warrant Reserve | Retained Earnings | Total Equity |
|--|------------------|--------------------|-------------------|-----------------|
| | RM'000 | RM'000 | RM'000 | RM'000 |
| At 1 January 2019 Total comprehensive income for the period | 52,009 | 19,325 | 13,979 2,084 | 85,313 2,084 |
| At 31 DECEMBER 2019 | 52,009 | 19,325 | 16,063 | 87,397 |

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the financial year ended 31 December 2019.



TPC PLUS BERHAD [200301012910 (615330-T)] (Incorporated in Malaysia) CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FOURTH QUARTER ENDED 31 DECEMBER 2020 The figures have not been audited.

| CASH FLOW (FOR)/FROM OPERATING ACTIVITIES (Loss)/Profit before taxation <i>Adjustments for :</i> Assets written off Depreciation of property, plant and equipment Depreciation of right-of-use assets Depreciation of investment property Impairment losses on trade receivables Interest expenses Dividend and interest income | (29,119) 194 7,906 2,205 240 526 3,375 (26) (14,699) (2,577) 8,894 (12,658) | 4,158 455 8,242 1,122 240 2,863 3,371 (70) 20,381 (1,076) (1,291) |
|--|--|---|
| Adjustments for : Assets written off Depreciation of property, plant and equipment Depreciation of right-of-use assets Depreciation of investment property Impairment losses on trade receivables Interest expenses | 194 7,906 2,205 240 526 3,375 (26) (14,699) (2,577) 8,894 | 455 8,242 1,122 240 2,863 3,371 (70) 20,381 (1,076) |
| Assets written off Depreciation of property, plant and equipment Depreciation of right-of-use assets Depreciation of investment property Impairment losses on trade receivables Interest expenses | 7,906 2,205 240 526 3,375 (26) (14,699) (2,577) 8,894 | 8,242 1,122 240 2,863 3,371 (70) 20,381 (1,076) |
| Depreciation of property, plant and equipment Depreciation of right-of-use assets Depreciation of investment property Impairment losses on trade receivables Interest expenses | 7,906 2,205 240 526 3,375 (26) (14,699) (2,577) 8,894 | 8,242 1,122 240 2,863 3,371 (70) 20,381 (1,076) |
| Depreciation of right-of-use assets Depreciation of investment property Impairment losses on trade receivables Interest expenses | 2,205 240 526 3,375 (26) (14,699) (2,577) 8,894 | 1,122 240 2,863 3,371 (70) 20,381 (1,076) |
| Depreciation of investment property Impairment losses on trade receivables Interest expenses | 240 526 3,375 (26) (14,699) (2,577) 8,894 | 240 2,863 3,371 (70) 20,381 (1,076) |
| Impairment losses on trade receivables Interest expenses | 526 3,375 (26) (14,699) (2,577) 8,894 | 2,863 3,371 (70) 20,381 (1,076) |
| Interest expenses | (26) (14,699) (2,577) 8,894 | 3,371 (70) 20,381 (1,076) |
| | (26) (14,699) (2,577) 8,894 | (70) 20,381 (1,076) |
| | (2,577) 8,894 | (1,076) |
| Operating (loss)/profit before working capital changes | 8,894 | |
| Net change in inventories | 8,894 | |
| Net change in biological assets | | |
| Net change in trade and other receivables | <pre>、 / / · · · /</pre> | (18,310) |
| Net change in trade and other payables | 14,859 | 3,591 |
| Cash (for)/from operations | (6,181) | 3,295 |
| Income tax paid | (47) | (56) |
| Net cash (for)/from operating activities | (6,228) | 3,239 |
| CASH FLOW FROM/(FOR) INVESTING ACTIVITIES | | |
| Dividend and interest income | 26 | 70 |
| Decrease / (Increase) in short-term investment | 96 | (354) |
| Increase in fixed deposit pledged | - | (105) |
| Acquisition of property, plant and equipment | (100) | (127) |
| Acquisition of right-of-use assets | - | (263) |
| Net cash from/(for) investing activities | 22 | (779) |
| CASH FLOW FROM/(FOR) FINANCING ACTIVITIES | | |
| Interest paid | (3,375) | (3,371) |
| Repayment to related companies | - | 95 |
| Proceeds from issuance of ordinary shares for warrants exercised | 2,224 | - |
| Drawdown of bankers' acceptances | 16,598 | 4,794 |
| Repayment of lease liabilities Repayment of term loans | (4,511) | (3,465) |
| Net cash from/(for) financing activities | (3,901) 7,035 | (3,735) (5,682) |
| | | |
| Net changes in cash and cash equivalents | 829 | (3,222) |
| Cash and cash equivalents at beginning of the financial period | 3,182 | 6,404 |
| Cash and cash equivalents at end of the period | 4,011 | 3,182 |

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the financial year ended 31 December 2019.



A. `Compliance with Malaysian Financial Reporting Standards ("MFRS") 134, Interim Financial Reporting And Bursa Listing Requirements

A1. Basis of preparation

The condensed consolidated interim financial statements are unaudited and have been prepared in accordance with MFRS 134: Interim Financial Reporting and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

The financial statements should be read in conjunction with the audited financial statements of the Group for the year ended 31 December 2019 and the accompanying explanatory notes attached. These explanatory notes attached to the 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.

A2. Changes in Accounting Policies

The financial statements of the Group are prepared under the historical cost convention and modified to include other bases of valuation as disclosed in other sections under significant accounting policies, and in compliance with Malaysian Financial Reporting Standards ("MFRSs"), International Financial Reporting Standards and the requirements of the Companies Act 2016 in Malaysia.

During the current financial year, the Group has adopted the following new accounting standards and/or interpretations (including the consequential amendments, if any):-

MFRSs and/or IC Interpretations (Including The Consequential Amendments)

Amendments to MFRS 3: Definition of a Business

Amendments to MFRS 9, MFRS 139 and MFRS 7: Interest Rate Benchmark Reform

Amendments to MFRS 101 and MFRS 108: Definition of Material

Amendments to References to the Conceptual Framework in MFRS Standards

The adoption of the above accounting standards and/or interpretations (including the consequential amendments, if any) did not have any material impact on the Group's financial statements.

The Group has not applied in advance the following accounting standards and/or interpretations (including the consequential amendments, if any) that have been issued by the Malaysian Accounting Standards Board (MASB) but are not yet effective for the current financial year:-

| MFRSs and/or IC Interpretations (Including The Consequential Amendments) | Effective Date |
|--|----------------|
| Amendments to MFRS 9, MFRS 139, MFRS 7, MFRS 4 and MFRS 16: Interest Rate Benchmark Reform – Phase 2 | 1 January 2021 |
| Annual Improvements to MFRS Standards 2018 – 2020 | 1 January 2022 |
| Amendments to Reference to The Conceptual Framework (Amendments to MFRS 3 Business Combinations) | 1 January 2022 |
| Amendments to MFRS 16: Covid-19 Related Rent Concessions | 1 June 2020 |
| Amendments to MFRS 116: Property, Plant and Equipment – Proceeds before Intended Use | 1 January 2022 |
| Amendments to MFRS 137: Onerous Contracts – Cost of Fulfilling a Contract | 1 January 2022 |
| Amendments to MFRS 101: Classification of Liabilities as Current or Non-current | 1 January 2023 |
| MFRS 17 Insurance Contracts | 1 January 2023 |
| Amendments to MFRS 10 and MFRS 128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture | Deferred |



A. Compliance with Malaysian Financial Reporting Standards ("MFRS") 134, Interim Financial Reporting And Bursa Listing Requirements (Cont'd)

A2. Changes in Accounting Policies (Cont'd)

The adoption of the above accounting standards and/or interpretations (including the consequential amendments, if any) is expected to have no material impact on the financial statements of the Group upon their initial application.

A3. Auditors' report

The auditors' report on the financial statements for the year ended 31 December 2019 was not subject to any audit qualification.

A4. Seasonal and Cyclical Factors

The business operations of the Group was not significantly affected by any unusual seasonal or cyclical factors.

A5. Unusual Items Due to Their Nature, Size or Incidence

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group that were unusual because of their nature, size or incidence save for those arising from the Covid-19 outbreak.

A6. Material Change in Estimates

There were no material changes in estimates of the amounts reported in the current interim period of the current financial year.

A7. Debt and Equity Securities

There were no issuances, cancellations, repurchases, resale or repayments of debt and equity securities except for the allotment of 11,119,000 ordinary shares arising from the conversion of warrants for the current financial year to date.

A8. Dividends Paid

There were no dividends paid during the current quarter under review.

A9. Segmental Information

The Group operates predominantly in one business segment in Malaysia. Accordingly, the information by business segment is not presented.

A10. Valuations of Property, Plant and Equipment

There were no valuations carried out on property, plant and equipment of the Group during period under review.



A. Compliance with Malaysian Financial Reporting Standards ("MFRS") 134, Interim Financial Reporting And Bursa Listing Requirements (Cont'd)

A11. Material Subsequent Events

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

A12. Changes in the Composition of the Group

There were no major changes in the composition of the Group for the current financial quarter under review.

A13. Capital Commitments

The capital commitments of the Group as at 31 December 2020 are as follow:-

| | RM'000 | |
|---|--------|--|
| Purchase of property, plant and equipment | 983 | |

A14. Changes in Contingent Liabilities

There were no major changes in contingent liabilities of the Group for the current financial quarter under review.

A15. Related Party Transactions

The following related party transactions have been entered into the normal course of business at arm's length:

| | Current Period Quarter | Cumulative Year to-Date |
|--|---------------------------|----------------------------|
| | 31.12.2020 | 31.12.2020 |
| | RM'000 | RM'000 |
| Immediate holding company | | |
| Sales of eggs, feeds and raw materials | 9,397 | 22,292 |
| Purchase of eggs, feeds, raw materials and livestock | 10,189 | 39,323 |
| Fellow subsidiaries | | |
| Sales of feeds, raw materials and spent layers | 29,026 | 115,617 |
| Purchase of feeds, raw materials and egg trays | 1,010 | 8,256 |



B1. Performance Review

| | | ual Period Quarter) | | Cumula | | |
|---|-------------------------|--|---------|----------------------------|---|------------|
| | Current Year Quarter | Preceding Year Corresponding Quarter | | Current Year To-Date | Preceding Year Corresponding Period | |
| | 31.12.2020 | 31.12.2019 | Changes | 31.12.2020 | 31.12.2019 | Changes |
| | RM'000 | RM'000 | (%) | RM'000 | RM'000 | (%) |
| Revenue | 62,265 | 63,836 | (2.46) | 241,413 | 245,450 | (1.64) |
| (Loss) / Profit From Operations | (6,944) | (5,963) | (16.45) | (25,744) | 7,529 | (441.93) |
| (Loss) / Profit Before Taxation | (7,805) | (6,776) | (15.19) | (29,119) | 4,158 | (800.31) |
| (Loss) / Profit After Taxation | (3,044) | (7,146) | 57.40 | (22,755) | 2,084 | (1,119.89) |
| (Loss) / Profit After Taxation Attributable to Owners of the Company | (3,044) | (7,146) | 57.40 | (22,755) | 2,084 | (1,119.89) |

For the current quarter under review, the Group recorded a slightly lower revenue of RM62.27 million compared to the preceding year quarter of RM63.84 million, showing a drop of about RM1.57 million or 2.46%. This drop in revenue was due to lower average egg selling prices and number of eggs sold.

As a result, the Group reported a loss before taxation of RM7.81 million for the current quarter under review compared to the profit before taxation of RM6.78 million in Q4 2019, indicating a fall of RM1.03 million or 15.19%. This was mainly impacted by higher fair value loss on biological assets and the lower average egg selling price in the current quarter under review. In addition, higher production costs as a result of the increase in the cost of raw materials have also affected the Group's performance during the current quarter under review.

B2. Comparison with the Preceding Quarter's Results

| | Current Immediate Quarter Quarter | | |
|---|--------------------------------------|-----------|---------|
| | 31.12.2020 | 30.9.2020 | Changes |
| | RM'000 | RM'000 | (%) |
| Revenue | 62,265 | 62,041 | 0.36 |
| Loss From Operations | (6,944) | (7,278) | 4.59 |
| Loss Before Taxation | (7,805) | (8,179) | 4.57 |
| Loss After Taxation | (3,044) | (6,899) | 55.88 |
| Loss After Taxation Attributable to Owners of the Company | (3,044) | (6,899) | 55.88 |



B2. Comparison with the Preceding Quarter's Results (Cont'd)

For the current quarter ended 31 December 2020, the Group registered a consistent revenue of RM62.27 million comparing to the preceding quarter of RM62.04 million, which shows a slight improvement of RM0.23 million or 0.36%. This minor improvement was mainly due to the increase in the number of eggs sold compared to the immediate preceding quarter, Q3 2020.

Meanwhile, the Group recorded a loss before taxation of RM7.81 million for the current quarter under review compared to a loss before taxation of RM8.18 million during the immediate preceding quarter. The loss was mainly due to increased cost of raw materials accompanied by the lower average egg selling prices despite the increase in number of eggs sold during the current quarter under review.

B3. Commentary on Current Year Prospect

Coronavirus outbreak still poses an uncertain downside to the economy given the recent resurgence of Covid-19 cases in Malaysia. Subsequent to the Government's announcement of the Movement Control Order 2.0 ("MCO2.0") effective from 13th January 2021 until the 18th of February 2021 and followed by the Conditional MCO ongoing, most of the business sectors are limiting their operations and business hours. This in turn has caused declining demand of eggs from hospitality and tourism sectors, school canteens and among others which in turn caused weaker selling price of eggs. In addition, there was a sharp rise in the feed costs due to the rapid increase in the demand of raw materials from China.

With the ongoing pandemic, the Company will continue to closely monitor the performance of the Group and take timely action in order to remain competitive. The management expect the condition to substantially improve, with the vaccination programme introduced by the Government to publics from April and May 2021 onward.

B4. Profit Forecast or Profit Guarantee

The Group did not publish any profit forecast or issue any profit guarantee during the reporting year.

B5. Statement by Directors

The Group did not issue any profit forecast or projection in a public document in the current quarter or prior financial period.

B6. Taxation

Income tax expense comprises the following:

| | Individua | al Period | Cumulat | ive Period |
|---|----------------|----------------|---------------|-----------------|
| | | Preceding year | Current year- | Preceding year- |
| | Current period | corresponding | to-date | to-date |
| | quarter | quarter | (12 months) | (12 months) |
| | 31.12.2020 | 31.12.2019 | 31.12.2020 | 31.12.2019 |
| | RM'000 | RM'000 | RM'000 | RM'000 |
| In respect of the financial period Malaysian income tax | - | - | - | - |
| Deferred tax (income)/expense | (4,761) | 370 | (6,364) | 2,074 |
| Total | (4,761) | 370 | (6,364) | 2,074 |



B7. Landed Properties

There was no disposal of any landed properties for the current financial year.

B8. Quoted Investment

There were no purchases or sales of quoted securities for the current financial year.

B9. Status of Corporate Proposal and Utilisation of Proceeds

Save as below, there were no corporate proposals announced but not completed as at 31 December 2020.

A total of 80,000,000 free Warrants were issued on 20 January 2016 and listed on Main Market of Bursa Malaysia Securities Berhad on 22 January 2016 with a 5 years' exercise period and each warrant carries the entitlement to subscribe for one (1) new TPC Share at an exercise price of RM0.20 per warrant. The maturity date for the warrants is on 19 January 2021.

A total of 8,678,400 warrants 2016/2021 were exercised during the current quarter under review.

As at 31 December 2020, a total of 11,140,000 warrants as below have been converted into shares.

| Date of allotment | No of warrants exercised | Proceeds (RM) |
|----------------------------------|-----------------------------|---------------|
| In the Financial Year Ended 2017 | 21,000 | 4,200 |
| June' 2020 | 40,000 | 8,000 |
| July' 2020 | 171,100 | 34,220 |
| August' 2020 | 830,000 | 166,000 |
| September' 2020 | 42,400 | 8,480 |
| October' 2020 | 165,000 | 33,000 |
| November' 2020 | 75,600 | 15,120 |
| December' 2020 | 9,794,900 | 1,958,980 |
| Total | 11,140,000 | 2,228,000 |

All proceeds have been deposited into TPC Plus Berhad's Warrant Account for working capital purpose.



B10. Group Borrowings and Debt Securities

The Group's borrowings as at 31 December 2020 are all denominated in Ringgit Malaysia ("RM") and the breakdown of the total borrowings under current and non-current categories are as follows:

| | RM'000 | | RM'000 |
|--------------------------------|--------|----------------------|--------|
| <u>Current</u> | | <u>Non-Current</u> | |
| Bankers' acceptances – secured | 38,680 | Term loans – secured | 10,709 |
| Term loans – secured | 4,401 | Lease liabilities | 6,401 |
| Lease liabilities | 5,273 | | |
| Overdrafts – secured | 2,197 | | |
| | 50,551 | _ | 17,110 |
| TOTAL BORROWINGS | 67,661 | - | |

- i. As at 31 December 2020, there were no borrowings denominated in foreign currencies.
- ii. Effective average cost of borrowings based on exposure as at 31 December 2020 ranges from 3.78% p.a. 7.12% p.a.

B11. Off Balance Sheet Financial Instrument

There were no off balance sheet financial instruments as at 31 December 2020.

B12. Changes in Material Litigation since the Last Annual Statement of Financial Position

Other than the summons as described below, there were no material litigations involving the Group for the current quarter under review.

The status of the two (2) summons, MA-63AP-3-08/2020 and MA-63AP-4-08/2020, both of which were filed against the Company's wholly-owned subsidiary, Teck Ping Chan Agriculture Sdn Bhd (Company No. 197801004928 (41913-X)) ("TPCA"), which are currently pending before the Melaka Sessions Court, as follows:

a) <u>MA-63AP-3-08/2020</u>

The matter was called up before the Melaka Sessions Court on 23rd February 2021 and 24th February 2021 for trial. The trial proceeded with the examination-in-chief, cross-examination and re-examination of TPCA's witnesses. The Defence had closed the case. The court has given directions for both the prosecution and TPCA to file written submissions by 24th March 2021 and written submissions in reply by 7th April 2021. The court has also fixed the decision of this matter on 21st April 2021.

b) <u>MA-63AP-4-08/2020</u>

The matter was called up before the Melaka Sessions Court on 23rd February 2021 and 24th February 2021 for trial. The trial proceeded with the examination-in-chief, cross-examination and re-examination of TPCA's witnesses. The Defence had closed the case. The court has given directions for both the prosecution and TPCA to file written submissions by 24th March 2021 and written submissions in reply by 7th April 2021. The court has also fixed the decision of this matter on 21st April 2021.

The Company will make further announcement on this matter in due course.



B13. Dividend Payable

The Group has not recommended or declared any dividend during the current quarter and period to date ended 31 December 2020.

B14. (Loss)/Profit Before Taxation Is Arrived at After Charging/(Crediting)

| | Current Period Quarter | Cumulative Year to-Date |
|--|---|---|
| | 31.12.2020 | 31.12.2020 |
| | RM'000 | RM'000 |
| (Loss)/Profit before taxation is arrived at after charging/(crediting):- | | |
| Depreciation of property, plant and equipment Depreciation of right-of-use assets Depreciation of investment property Impairment losses on trade receivables Interest expenses Other income including investment income | 1,648 854 60 133 861 (2) | 7,906 2,205 240 526 3,375 (26) |

Other than the above items, there were no provision for and write off of inventories, gain or loss on disposal of unquoted investment or properties, gain or loss on derivatives and exceptional items for the current and financial year-to-date.

B15. Cash and Cash Equivalent at The End of The Financial Period

| | RM'000 |
|--|---------|
| Cash and bank balances | 6,208 |
| Fixed deposits with financial institutions | 565 |
| Bank overdrafts (secured) | (2,197) |
| | 4,576 |
| Less: Fixed deposits pledged | (565) |
| | 4,011 |

B16. Trade Receivables

| | Cumulative | Cumulative |
|--|--------------|--------------|
| | Year to-Date | Year to-Date |
| | 31.12.2020 | 30.9.2020 |
| | RM'000 | RM'000 |
| Third parties | 9,062 | 9,403 |
| Fellow subsidiaries | 42,922 | 46,531 |
| Impairment loss on financial assets – MFRS 9 | (1,174) | (1,175) |
| Impairment losses on trade receivables | (2,682) | (2,548) |
| Total | 48,128 | 52,211 |



B17. (Loss)/Earnings Per Share ("LPS/EPS")

| | | Individual Quarter | | Cumulative Quarter | |
|----------------------|---|--------------------|------------|--------------------|------------|
| | | 31.12.2020 | 31.12.2019 | 31.12.2020 | 31.12.2019 |
| r | | RM'000 | RM'000 | RM'000 | RM'000 |
| a) Basic (L | oss)/Earnings per Share | | | | |
| Net (Los: period | ses)/Earnings for the | (3,044) | (7,146) | (22,755) | 2,084 |
| | d average number of v shares | 244,914 | 233,795 | 244,914 | 233,795 |
| Basic (Lo (sen) | oss)/Earnings per Share | (1.24) | (3.06) | (9.29) | 0.89 |
| b) Diluted | Earnings Per Share | | | | |
| Net Earn | ings for the period | - | - | - | 2,084 |
| Weighted ordinary | d average number of v shares | - | - | - | 233,795 |
| | of shares deemed to have sued for no consideration – ts | - | - | - | 36,360 |
| | d average number of v shares | - | - | - | 270,155 |
| Diluted E | arnings per Share (sen) | *_ | *_ | *_ | 0.77 |

*The diluted loss per share is not presented as there is an anti-dilutive effect arising from the assumed exercise of warrants.