

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
AS AT 30 JUNE 2020

	(UNAUDITED) 30.06.2020 RM'000	(AUDITED) 31.12.2019 RM'000
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant and equipment	24,129	18,435
Right of use assets	323	8,071
Investment in associate company	-	-
Other investment	18,400	-
Intangible asset	24,752	24,752
Goodwill on consolidation	45	45
	<u>67,649</u>	<u>51,303</u>
<b>Current Assets</b>		
Trade receivables	60,008	29,736
Other receivables and deposits	11,638	15,338
Amount due from a related company	-	3,015
Amount due from an associate company	725	-
Fixed deposits with licenced banks	2,000	2,020
Cash & bank balances	36,613	25,622
	<u>110,984</u>	<u>75,731</u>
<b>TOTAL ASSETS</b>	<b><u>178,633</u></b>	<b><u>127,034</u></b>
<b>EQUITY AND LIABILITIES</b>		
Share capital	75,918	60,268
Preference shares	7,073	7,855
Capital Reserve	-	887
Exchange Reserve	1	-
Retained profits	56,127	40,806
	<u>139,119</u>	<u>109,816</u>
Non controlling interest	5,308	9,615
<b>Total Equity</b>	<b><u>144,427</u></b>	<b><u>119,431</u></b>
<b>Non - Current Liabilities</b>		
Lease Liabilities	188	407
Deferred tax liabilities	6,087	6,087
	<u>6,275</u>	<u>6,494</u>
<b>Current Liabilities</b>		
Trade payables	26,374	193
Other payables & accruals	1,365	573
Amount due to directors	-	125
Lease liabilities	192	199
Tax payable	-	19
	<u>27,931</u>	<u>1,109</u>
<b>Total Liabilities</b>	<b><u>34,206</u></b>	<b><u>7,603</u></b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b><u>178,633</u></b>	<b><u>127,034</u></b>
Net assets per share attributable to equity holders of parent (sen)	<u>38</u>	<u>38</u>

The Condensed Consolidated Statements of Financial Position should be read in conjunction with the audited financial statements of the Company for the financial year ended 31 December 2019 and the accompanying explanatory notes to the quarterly report.



UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME  
FOR THE SECOND QUARTER ENDED 30 JUNE 2020

	(UNAUDITED)		(UNAUDITED)	
	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER 30.06.2020 RM'000	PRECEDING YEAR CORRESPONDING QUARTER 30.06.2019 RM'000	CURRENT YEAR TO DATE 30.06.2020 RM'000	PRECEDING YEAR CORRESPONDING PERIOD 30.06.2019 RM'000
Revenue	55,337	11,280	88,691	23,707
Cost of sales	(46,597)	(5,110)	(71,530)	(11,594)
Gross profit	8,740	6,170	17,161	12,113
Other operating incomes	960	3,639	1,130	3,644
Administrative expenses	(1,344)	(1,190)	(3,091)	(2,057)
Profit from operations	8,356	8,619	15,200	13,700
Finance costs	(8)	(7)	(16)	(12)
Share of results of associated company	-	-	-	-
Profit before taxation	8,348	8,612	15,184	13,688
Taxation	(12)	-	(19)	-
Net profit for the financial period, representing total comprehensive profit for the financial period	<u>8,336</u>	<u>8,612</u>	<u>15,165</u>	<u>13,688</u>
Net profit for the financial period attributable to:				
Equity holders of the parent	8,483	8,612	15,321	13,688
Non-controlling interest	(147)	-	(156)	-
Profit after tax	<u>8,336</u>	<u>8,612</u>	<u>15,165</u>	<u>13,688</u>
Earning per share attributable to equity holder of the parent:				
Basic EPS (sen)	<u>2.30</u>	<u>6.54</u>	<u>4.16</u>	<u>10.40</u>

**The Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the audited financial statements of the Company for the financial year ended 31 December 2019 and the accompanying explanatory notes to the quarterly report.**



UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY  
FOR THE SECOND QUARTER ENDED 30 JUNE 2020

	Attributable To Equity Holders Of The Parent Distributable							
	Share Capital	Preference Shares	Capital Reserve	Exchange Reserve	Retained profits	Total	Non- Controlling Interest	Total Equity
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
At 1 January 2019	15,748	-	-	-	7,679	23,427	-	23,427
New ordinary shares issued during the period	12,885	-	-	-	-	12,885	-	12,885
Irredeemable Convertible Preference Shares	-	9,438	-	-	-	9,438	-	9,438
	28,633	9,438	-	-	7,679	45,750	-	45,750
Net profit for the financial period	-	-	-	-	13,688	13,688	-	13,688
At 30 June 2019	28,633	9,438	-	-	21,367	59,438	-	59,438
At 1 January 2020	60,268	7,855	887	-	40,806	109,816	9,615	119,431
New ordinary shares issued during the period	15,650	-	-	-	-	15,650	-	15,650
Irredeemable Convertible Preference Shares	-	(782)	-	-	-	(782)	-	(782)
	75,918	7,073	887	-	40,806	124,684	9,615	134,299
Capital Reserve	-	-	(887)	-	-	(887)	-	(887)
Exchange Reserve	-	-	-	1	-	1	-	1
Net Profit for the financial period	-	-	-	-	15,321	15,321	(156)	15,165
Acquisition of a subsidiary	-	-	-	-	-	-	-	-
Disposal of equity interest in a subsidiary	-	-	-	-	-	-	(4,151)	(4,151)
At 30 June 2020	75,918	7,073	-	1	56,127	139,119	5,308	144,427

The amount of share capital of the Company as at 30 June 2020 is RM75,917,743 comprising RM60,169,890 ordinary shares subsequent to the ICPS Conversion 300,849,449 new ordinary shares at a price of RM0.20 per Share.

The Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the audited financial statements of the Company for the financial quarterly report year ended 31 December 2019 and the accompanying explanatory notes to the quarterly report.



UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS  
FOR THE SECOND QUARTER ENDED 30 JUNE 2020

	(UNAUDITED) Current Year To Date 30.06.2020 RM'000	(UNAUDITED) Preceding Year Corresponding Period 30.06.2019 RM'000
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before taxation	15,184	13,688
Adjustments:-		
Amortisation of leasehold land	15	18
Depreciation of property, plant and equipment	798	394
Depreciation of right-of-use assets	68	-
Interest income	(311)	(23)
Interest expense	16	7
Disposal of subsidiaries	(735)	-
Operating profit before working capital changes	15,035	14,084
Changes in working capital:		
Receivables	(26,705)	(14,480)
Associate company	(725)	-
Payables	27,370	2,157
Tax recoverable	-	(42)
Cash generated from operations	14,975	1,719
Interest received	311	23
Interest paid	(16)	(7)
Tax paid	(39)	(9)
Tax refund	-	276
<b>Net cash generated from operating activities</b>	<b>15,231</b>	<b>2,002</b>
<b>CASH FLOW FROM INVESTING ACTIVITY</b>		
Purchase of property, plant and equipment	(5,805)	(8,599)
Acquisition of investment on subsidiaries net of cash acquired	-	(5,504)
Acquisition of other investment	(18,400)	-
Proceed from disposal of equity interest in a subsidiary	5,189	-
<b>Net cash used in investing activity</b>	<b>(19,016)</b>	<b>(14,103)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Advance from/ (Repayment to) directors	(4)	29
Increase in fixed deposits with the licensed bank	-	(2,000)
Proceed from corporate exercise of ICPS	-	10,082
Issuance of share capital via conversion of ICPS	14,868	12,241
Payment of lease liabilities	(89)	-
Repayments of hire purchase payables	-	(44)
<b>Net cash generated from financing activities</b>	<b>14,775</b>	<b>20,308</b>
<b>Net increase in cash &amp; cash equivalents</b>	<b>10,990</b>	<b>8,207</b>
<b>Effects of exchange rate changes</b>	<b>1</b>	<b>-</b>
<b>Cash &amp; cash equivalents at beginning of the financial period</b>	<b>25,622</b>	<b>2,531</b>
<b>Cash &amp; cash equivalents at end of the financial period</b>	<b>36,613</b>	<b>10,738</b>
<b><u>Cash &amp; cash equivalents at end of the financial period comprise the followings:</u></b>		
Fixed deposits with licenced banks	2,000	2,020
Cash and bank balances	36,613	10,738
	38,613	12,758
Less: Fixed deposit with licensed bank	(2,000)	(2,020)
	36,613	10,738

The Condensed Consolidated Statements of Cash Flows should be read in conjunction with the audited financial statements of the Company for the financial year ended 31 December 2019 and the accompanying explanatory notes to the quarterly report.

**INTERIM FINANCIAL REPORT ON CONSOLIDATED RESULTS  
FOR THE SECOND QUARTER ENDED 30 JUNE 2020**

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**NOTES TO THE INTERIM FINANCIAL REPORT**

**A1. Basis of the Preparation**

The interim financial report is unaudited and has been prepared in compliance with the requirements of MFRS 134: Interim Financial Reporting and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad.

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

**A2. Significant Accounting Policies**

The financial statements of the Group have been prepared on the historical cost convention except as disclosed in the notes to the financial statements and in compliance with Malaysian Financial Reporting Standards and the Companies Act, 2016 in Malaysia.

**2.1 MFRSs, Amendments to MFRSs and Interpretations adopted**

For the preparation of the financial statements, the following accounting standards, amendments and interpretations of the MFRS framework issued by the MASB are mandatory for the first time for the financial year beginning on or after 1 January 2020:

- Amendments to References to the Conceptual Framework in MFRS Standards
- Amendments to MFRS 3 *Business Combinations – Definition of a Business*
- Amendments to MFRS 101 *Presentation of Financial Statements* and MFRS 108 *Accounting Policies, Changes in Accounting Estimates and Errors – Definition of Material*
- Amendments to MFRS 9 *Financial Instruments*, MFRS 139 *Financial Instruments: Recognition and Measurement* and MFRS 7 *Financial Instruments: Disclosures - Interest Rate Benchmark Reform*

The adoption of the abovementioned accounting standards, amendments and interpretations are not expected to have any significant impact on the financial statements of the Group and the Company.

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**2.2 New/ Revised MFRSs, Amendments to MFRSs and Interpretations not adopted**

**MFRSs, Amendments to MFRSs and Interpretations effective for annual periods beginning on or after 1 June 2020**

- Amendment to MFRS 16 *Leases – Covid-19-Related Rent Concessions*

**MFRSs, Amendments to MFRSs and Interpretations effective for annual periods beginning on or after 1 January 2022**

- Amendments to MFRS 101 *Presentation of Financial Statements – Classification of Liabilities as Current or Non-current*
- Amendments to MFRS 3 *Business Combinations – Reference to the Conceptual Framework*
- Amendments to MFRS 116 *Property, Plant and Equipment – Proceeds before Intended Use*
- Amendments to MFRS 137 *Provisions, Contingent Liabilities and Contingent Assets – Onerous Contracts–Cost of Fulfilling a Contract*
- Annual Improvements to MFRS Standards 2018–2020

**A3. Auditors’ Report on Preceding Annual Financial Statements**

There was no audit qualification in the audited report of the Company and its subsidiary companies preceding annual financial statements for the financial year ended 31 December 2019.

**A4. Seasonal or Cyclical Factors**

The principal business operations of the Group are not materially affected by seasonal or cyclical factors during the financial year-to-date under review.

**A5. Exceptional Items**

There were no items affecting assets, liabilities, equity, net income or cash flows that were unusual because of their nature, size or incidence during the quarter ended 30 June 2020.

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**A6. Changes in Estimates**

There were no material changes in estimates of the amounts reported during the current quarter and financial year-to-date under review.

**A7. Changes in Debts and Equity Securities**

There were no issuances, share cancellations, share buy-back, share held as treasury share, resale of treasury share and repayments of debts and equity securities.

**A8. Dividends Paid**

No dividends has been paid during the current quarter and financial year-to-date under review.

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**A9. Segmental Information**

(i) Segment analysis for the financial year-to-date ended 30 June 2020: -

	<b>Investment Holding RM'000</b>	<b>Enterprise Resource Planning (ERP) RM'000</b>	<b>Internet of Things (IoT) RM'000</b>	<b>Others RM'000</b>	<b>Total RM'000</b>
<b>Revenue</b>					
- External	-	56,528	32,163	-	88,691
- Inter-segmental sales	-	-	-	-	-
Total Revenue	-	56,528	32,163	-	88,691
<b>Results</b>					
Segment profit/(loss)	407	10,051	5,240	(498)	15,200
Interest expenses	-	(16)	-	-	(16)
Profit/(Loss) before taxation	407	10,035	5,240	(498)	15,184
Taxation	-	(14)	(5)	-	(19)
Net profit/(loss) for the financial period	407	10,021	5,235	(498)	15,165
Additional to non-current assets	-	9,886	-	-	9,886
Segment assets	1,749	75,055	77,032	-	153,836
<b>Non-cash expenses/ (Income)</b>					
Amortisation of leasehold land	-	-	-	15	15
Depreciation of property, plant and equipment	-	5	633	160	798



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**A9. Segmental Information (Cont'd)**

(ii) Segment analysis for the preceding year corresponding period ended 30 June 2019: -

	<b>Investment Holding RM'000</b>	<b>Manufacturing in Wood Products RM'000</b>	<b>Barging Services RM'000</b>	<b>Information Technology (IT) RM'000</b>	<b>Others RM'000</b>	<b>Total RM'000</b>
<b>Revenue</b>						
- External	-	-	65	23,642	-	23,707
- Inter-segmental sales	-	-	-	-	-	-
Total Revenue	-	-	65	23,642	-	23,707
<b>Results</b>						
Segment profit/(loss)	3,314	(648)	(149)	11,187	(4)	13,700
Interest expenses	-	(12)	-	-	-	(12)
Profit/(Loss) before taxation	3,314	(660)	(149)	11,187	(4)	13,688
Taxation	-	-	-	-	-	-
Net profit/(loss) for the financial period	3,314	(660)	(149)	11,187	(4)	13,688
Additional to non-current assets	-	-	-	8,599	-	8,599
Segment assets	1,731	19,704	201	41,263	-	62,899
<b>Non-cash expenses/ (Income)</b>						
Amortisation of leasehold land	-	18	-	-	-	18
Depreciation of property, plant and equipment	-	213	-	181	-	394

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**A10. Revaluation of Property, Plant and Equipment**

No valuations of property, plant and equipment were carried out during the current quarter and financial year -to-date under review.

**A11. Significant Events**

- (a) On 18 May 2020, the Group announced that ARBIOT Sdn. Bhd. (“ARBIOT”), an indirect wholly-owned subsidiary of the Group had entered into a business partnership agreement (“Agreement”) with Beijing Kuangshi Technology Co. Ltd., (known as “MegVii”) to collaborate and explore on business opportunities in the area of artificial intelligence (“AI”) facial recognition application and relevant algorithm technology in the internet of things field (“IoT”) in Malaysia (“Collaboration Project”).
- (b) On 3 June 2020, the Group announced that Databook Pte. Ltd. (“Databook”), an indirect wholly-owned subsidiary of the Company had entered into the following agreements with Asterisk Computer (Far East) Pte. Ltd. (“Asterisk”): -
  - (i) a business partnership agreement (“Partnership Agreement”) to explore and undertake projects in relation to enterprise application software solutions and related information technology (“IT”) consultancy services (“Collaboration Project”) (“Collaboration”); and
  - (ii) an outsourcing partnership agreement (“Outsourcing Agreement”), whereby Asterisk shall outsource its enterprise applications software solution projects on project basis to Databook (“Outsourcing Project”).

**A12. Subsequent Events**

There were no material events subsequent to the end of the current period under review.

**A13. Changes in the Composition of the Group**

- (a) On 15 May 2020, the Group’s wholly-owned subsidiary company, ARB Development Sdn. Bhd. (“ARBD”) had acquired balance of 49% shares in ARB System Sdn Bhd (“ARBS”) from Orange Social Media Sdn Bhd (“OSM”) comprising 490,000 ordinary shares in ARBS for a total consideration of RM490,000. Hence, ARBS became an indirect wholly-owned subsidiary of the Group.
- (b) On 18 May 2020, the Group’s indirect wholly-owned subsidiary company, ARB System (“ARBS”) had acquired 100% shares in Databook Pte Ltd. (“DPL”), a company incorporate in Singapore for a purchase consideration of SGD1 comprising 500,000 ordinary shares.

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- (c) On 27 May 2020, the Group's had incorporated an indirect wholly-owned subsidiary company, namely ARB Wellness System Sdn. Bhd. ("ARBWS") under Malaysia Companies Act, 2016 with an issued share capital of RM1,000,000 comprising of 1,000,000 ordinary shares.
- (d) On 28 May 2020, the Group's had incorporated an indirect wholly-owned subsidiary company, namely ARB Eatflixs Sdn. Bhd. ("ARBE"), under Malaysia Companies Act, 2016 with an issued share capital of RM1,000,000 comprising of 1,000,000 ordinary shares.
- (e) On 24 June 2020, the Group announced that it had entered into a conditional share sale agreement ("SSA") with AY Brothers Sdn. Bhd. ("ABSB") for the proposed disposal of its 51% equity interest in Aturmaju (Sabah) Holding Sdn. Bhd. ("AHSB"), comprising 17,340,000 ordinary shares in AHSB for a disposal consideration of RM5,600,000 to be satisfied entirely via cash.

Subsequently, on 22 July 2020, the Group announced that the disposal of its 51% equity interest in AHSB had been completed which had fulfilled all conditions precedent set out in the share sale agreement and the Disposal Consideration has been received in full on 24 June 2020 and all the conditions precedent set out in the SSA dated 24 June 2020 have been fulfilled, which marks the completion of the disposal.

- (f) On 1 July 2020, the Group's had incorporated two indirect wholly-owned subsidiary companies, namely ARB Net Sdn. Bhd. ("ARBN") and ARB Distribution Sdn. Bhd. ("ARBDis"), under Malaysia Companies Act, 2016 with an issued share capital of RM100 comprising of 100 ordinary shares each company.

#### **A14. Changes in Contingent Liabilities and Assets**

There were no material contingent liabilities or assets during the current quarter under review.

#### **A15. Capital Commitments**

There were no material capital commitments during the current quarter under review.

#### **A16. Significant Related Party Transactions**

The significant related party transactions as at year -to- date were summarised as below: -

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	<b>Current Quarter 30.06.2020 RM'000</b>	<b>Year To Date 30.06.2020 RM'000</b>
Office rental paid/payable to:- Golden Bond Sdn Bhd	14	35
Office rental paid/payable to:- VNH One Sdn Bhd	30	60

Golden Bond Sdn Bhd and VNH One Sdn Bhd are the companies in which the Directors of the Company have financial interests. These transactions have been entered into in the normal course of business and have been established on commercial terms.

**ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS**

**B1. Review of Performance**

The comparison of the quarterly results is tabulated below:

**Table 1: Financial review for current quarter and financial year to date**

	Individual Period (2nd quarter)		Changes (RM'000 / %)	Cumulative Period		Changes (RM'000 / %)
	Current Year Quarter	Preceding year Corresponding Quarter		Current Year Quarter	Preceding year Corresponding Quarter	
	30/6/2020 (RM'000)	30/6/2019 (RM'000)		30/6/2020 (RM'000)	30/6/2019 (RM'000)	
Revenue	55,337	11,280	44,057 / 391	88,691	23,707	64,984 / 274
Gross Profit	8,740	6,170	2,570 / 42	17,161	12,113	5,048 / 42
Profit Before Interest and Tax	8,356	8,619	(263) / (3)	15,200	13,700	1,500 / 11
Profit Before Tax	8,348	8,612	(264) / (3)	15,184	13,688	1,496 / 11
Profit After Tax	8,336	8,612	(276) / (3)	15,165	13,688	1,477 / 11
Earning per share Attributable to Equity Holders of the Parent (Sen)	2.30	6.54	(4) / (65)	4.16	10.40	(6) / (60)

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For the current quarter under review, the Group's revenue increase by 391% compare to preceding year corresponding quarter, this was due to the contribution from ERP and IoT segments of RM23.173 million and RM32.164 million respectively. These two segments will continue growing and contribute profit for the Group.

**Table 2: Financial review for current quarter compared with immediate preceding quarter**

	<b>Current Quarter 30/06/2020 (RM'000)</b>	<b>Immediate Preceding Quarter 31/03/2020 (RM'000)</b>	<b>Changes (RM'000 / %)</b>
Revenue	55,337	33,354	21,983 / 66
Gross Profit	8,740	8,422	318 / 4
Profit Before Interest and Tax	8,356	6,845	1,511 / 22
Profit Before Tax	8,348	6,837	1,511 / 22
Profit After Tax	8,336	6,829	1,507 / 22
Earning per share Attributable to Equity Holders of the Parent (Sen)	2.30	2.33	(0) / (1)

The quarterly revenue of the Group is contributed by Enterprise Resource Planning (ERP) and Internet of Things (IoT) segments. ERP segment is involved in designing and reselling of customised ERP solutions, whereas IoT segment involves in integrated solutions in system (IoT SEPCM).

**B2. Group's Prospect**

ERP and IoT segments are expected to contribute impressive future earnings for the Group. IoT segments commences venturing in Artificial Intelligence technology in this financial year.

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**B3. Taxation**

Taxation comprises the following: -

	<b>Current Quarter 30.06.2020 RM'000</b>	<b>Year To Date 30.06.2020 RM'000</b>
Current year provision	12	19
(Over)/Under provision in prior year	-	-
	<u>12</u>	<u>19</u>
Deferred taxation	-	-
	<u>12</u>	<u>19</u>

Taxation is computed after taking into consideration the available capital allowances and the adjusted business losses carried forward from previous years to set off against taxable profit.

**B4. Unquoted Investments and Properties**

There was no sale of unquoted investments and / or properties for the current quarter and financial period -to- date under review.

**B5. Quoted Securities**

There was no purchase or disposal of quoted securities for the current quarter and financial period -to- date under review.

**B6. Corporate Proposals**

There were no corporate proposals during the period under reviewed.

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**B7. Trade Receivables**

	<b>(Unaudited)</b>	<b>(Audited)</b>
	<b>As at</b>	<b>As at</b>
	<b>30.06.2020</b>	<b>31.12.2019</b>
	<b>RM'000</b>	<b>RM'000</b>
Trade receivables		
- Third parties	60,008	29,736
- Related parties	-	-
	60,008	29,736

The Group's normal trade credit terms range from 180 to 210 days. Amount due from related parties are unsecured, interest free, repayable upon demand and to be settled in cash.

**B8. Group Borrowings and Debts Securities**

	As at 2nd quarter ended 2020					
	Long Term		Short Term		Total borrowings	
	Foreign denomination	RM denomination (RM'000)	Foreign denomination	RM denomination (RM'000)	Foreign denomination	RM denomination (RM'000)
Secured Hire purchase payable	-	-	-	-	-	-
	As at 2nd quarter ended 2019					
	Long Term		Short Term		Total borrowings	
	Foreign denomination	RM denomination (RM'000)	Foreign denomination	RM denomination (RM'000)	Foreign denomination	RM denomination (RM'000)
Secured Hire purchase payable	-	-	-	15	-	15

All the above borrowings are denominated in Ringgit Malaysia.

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**B9. Retained profits**

	<b>(Unaudited)</b>	<b>(Audited)</b>
	<b>As at</b>	<b>As at</b>
	<b>30.06.2020</b>	<b>31.12.2019</b>
	<b>RM'000</b>	<b>RM'000</b>
Total retained profit of the Group		
- Realized	48,123	10,154
- Unrealized	-	-
	<u>48,123</u>	<u>10,154</u>
Add: Consolidated adjustments	8,004	30,652
Total retained profit as per Statement of Financial Position	<u><u>56,127</u></u>	<u><u>40,806</u></u>

**B10. Off Balance Sheet Financial Instruments**

The Group does not have any off balance sheet financial instruments as at the date of this report.

**B11. Material Litigation**

The Group does not engaged in any material litigation either as plaintiff or defendant and the Directors do not have any knowledge of any proceedings pending or threatened against the Group which might materially and adversely affect the financial position or business of the Group.

**B12. Dividends**

No dividend has been recommended by the Board of Directors for the current quarter under review.



**ARB BERHAD**  
(Company No: 199701033435 (448934-M))

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**B13. Earnings per Share**

The basic earning per share amounts are calculated by dividing the net profit/(loss) for the period attributable to the ordinary equity holders of the parent by the weighted average number of ordinary share in issue during the financial period.

	<b>INDIVIDUAL QUARTER</b>		<b>CUMULATIVE QUARTER</b>	
	Current Year Quarter 30/6/2020 (RM'000)	Preceding year Corresponding Quarter 30/6/2019 (RM'000)	Current Year Quarter 30/6/2020 (RM'000)	Preceding year Corresponding Quarter 30/6/2019 (RM'000)
Net profit attributable to equity holder of the parent	<u>8,483</u>	<u>8,612</u>	<u>15,321</u>	<u>13,688</u>
Weighted average number of ordinary shares in issue	<u>368,059</u>	<u>131,636</u>	<u>368,059</u>	<u>131,636</u>
Earning per share (sen)	<u>2.30</u>	<u>6.54</u>	<u>4.16</u>	<u>10.40</u>

**B14. Notes to the Statement of Comprehensive Income**

	<b>Current Quarter 30.06.2020 RM'000</b>	<b>Year To Date 30.06.2020 RM'000</b>
Amortisation of leasehold land	6	15
Depreciation of property, plant and equipment	383	798
Interest expense	<u>8</u>	<u>16</u>

**By Order of the Board,  
Dato' Sri Liew Kok Leong  
Executive Director**

10 AUGUST 2020