

P.A. RESOURCES BERHAD
Registration No : 200401026104 (664612-X)
(Incorporated in Malaysia)

P.A. RESOURCES BERHAD
UNAUDITED FINANCIAL STATEMENT

FOR FINANCIAL PERIOD ENDED 30 JUNE 2021

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021

	As at 30-Jun-21 (Unaudited) RM'000	As at 30-Jun-20 (Audited) RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	80,482	78,664
Right of use assets	3,543	3,981
Trade receivable	2,773	3,705
Deferred taxation assets	6,700	-
	<u>93,498</u>	<u>86,350</u>
Current assets		
Inventories	38,062	30,509
Trade receivables	30,394	39,110
Other receivables, deposits and prepayments	11,197	5,775
Tax refund receivables	255	55
Fixed deposit with licensed bank	423	415
Cash and bank balances	18,299	2,243
	<u>98,630</u>	<u>78,107</u>
Total assets	<u>192,128</u>	<u>164,457</u>
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the parent		
Share capital	162,844	144,203
Reserves	42,611	40,199
Accumulated losses	(27,183)	(52,703)
	<u>178,272</u>	<u>131,699</u>
Non-controlling interest	(5,739)	(5,947)
Total equity	<u>172,533</u>	<u>125,752</u>
LIABILITIES		
Non-current liabilities		
Lease Liabilities	551	1,253
Borrowings	-	-
Deferred taxation	-	-
	<u>551</u>	<u>1,253</u>
Current liabilities		
Trade payables	8,122	9,251
Other payables and accruals	4,340	13,221
Current tax liabilities	-	8
Borrowings	5,879	13,882
Lease Liabilities	703	1,090
	<u>19,044</u>	<u>37,452</u>
Total liabilities	<u>19,595</u>	<u>38,705</u>
Total equity and liabilities	<u>192,128</u>	<u>164,457</u>
Net assets per share attributable to equity holders (refer Note 25) of the Company (sen)	<u>15.39</u>	<u>12.48</u>

The condensed consolidated Statement of Financial Position should be read in conjunction with the Audited financial statements for the financial period ended 30 June 2020 and the accompanying explanatory notes attached to the interim financial statements.

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 30 JUNE 2021

	Quarter		12 months ended	
	3 months ended		30-Jun-21	30-Jun-20
	30-Jun-21 (Unaudited) RM'000	30-Jun-20 (Audited) RM'000	(Unaudited) RM'000	(Audited) RM'000
Revenue	72,951	53,620	280,324	202,378
Cost of sales	(58,980)	(47,719)	(242,323)	(185,525)
Gross profit	13,971	5,901	38,001	16,853
Other income	(56)	1,043	721	1,343
Distribution and administrative expenses (Note 27)	(4,220)	(1,233)	(8,245)	(4,649)
Other operating expenses	(2,242)	(2,463)	(5,483)	(3,057)
Operating profit	7,453	3,248	24,994	10,490
Finance costs	(96)	(147)	(476)	(1,202)
Profit before taxation	7,357	3,101	24,518	9,288
Tax expenses (Note 20)	7,042	(78)	7,042	(142)
Profit for the period	14,399	3,023	31,560	9,146
Other comprehensive income				
Deferred tax on revaluation surplus transferred	-	-	-	-
Total comprehensive profit for the period	14,399	3,023	31,560	9,146
Profit attributable to:				
Owner of the Company	14,191	3,154	31,352	9,277
Non-controlling interest	208	(131)	208	(131)
	14,399	3,023	31,560	9,146
Total comprehensive profit attributable to:				
Owner of the Company	14,191	3,154	31,352	9,277
Non-controlling interest	208	(131)	208	(131)
	14,399	3,023	31,560	9,146
Net profit per share for profit attributable to the owners (refer Note 24) of the Company:				
Net profit per share (sen)	1.23	0.30	2.71	0.88

The condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the audited financial statements for the financial year ended 30 June 2020 and the accompanying explanatory notes attached to the interim financial statements.

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 30 JUNE 2021**

	Attributable to equity holders of the Company					Distributable Retained Earnings RM'000	Total RM'000	Non- controlling interests RM'000	Total Equity RM'000
	-----Non-distributable----->								
	Share Capital RM'000	Revaluation Reserves RM'000	Warrants Reserve RM'000	Other Capital Reserve RM'000	Share Option Reserve				
As at 1 July 2019,	127,433	11,282	16,962	12,065	-	(62,090)	105,652	(5,817)	99,835
Total comprehensive profit for the year	-	-	-	-	-	9,277	9,277	(130)	9,147
Issuance of share capital	16,912	-	-	-	-	-	16,912	-	16,912
Share issues expenses incurred	(142)	-	-	-	-	-	(142)	-	(142)
Transfer to retained earnings	-	(110)	-	-	-	110	-	-	-
As at 30 June 2020	144,203	11,172	16,962	12,065	-	(52,703)	131,699	(5,947)	125,752
As at 1 July 2020	144,203	11,172	16,962	12,065	-	(52,703)	131,699	(5,947)	125,752
Total comprehensive profit for the year	-	-	-	-	-	31,352	31,352	208	31,560
Conversion of Warrants B	18,641	-	(5,068)	-	-	-	13,573	-	13,573
Performance-based employee share option scheme	-	-	-	-	3,096	-	3,096	-	3,096
Dividends on ordinary shares	-	-	-	-	-	(5,967)	(5,967)	-	(5,967)
Revaluation surplus on property, plant and equipment	-	4,519	-	-	-	-	4,519	-	4,519
Transfer to retained earnings	-	(135)	-	-	-	135	-	-	-
As at 30 June 2021	162,844	15,556	11,894	12,065	3,096	(27,183)	178,272	(5,739)	172,533

The condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the financial period ended 30 June 2020 and the accompanying explanatory notes attached to the interim financial statements.

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE PERIOD ENDED 30 JUNE 2021

	30-Jun-21 (Unaudited) RM'000	30-Jun-20 (Audited) RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	24,518	9,288
Adjustment for :		
Impairment losses on :		
- trade receivables	36	784
- other receivables	-	4
Trade receivables written off	10	8
Other receivables written off	-	6
Depreciation of property, plant and equipment	6,693	6,613
Depreciation of right of use assets	436	457
Loss on disposal of plant and equipment	88	199
(Gain) on lease modification	(0)	(1)
Unrealised loss on foreign exchange	801	153
Interest Expenses	476	1,202
Interest Income	(20)	(28)
Reversal of impairment losses on :		
- trade receivables	(68)	(210)
Government grant	(559)	-
Share Option Expenses	3,096	-
Operating profit before working capital changes	35,507	18,475
(Increase) in inventories	(7,553)	(8,347)
(Increase) in receivables	(3,861)	(3,165)
(Decrease)/Increase in payables	(1,327)	5,149
Cash generated from operations	22,766	12,112
Interest paid	(476)	(1,202)
Income tax paid	(187)	(213)
Interest received	20	28
Income tax refundable	3	58
Net cash generated from operating activities	22,126	10,783
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(3,843)	(17,667)
Proceeds from disposal of property, plant and equipment	80	150
Proceeds from conversion of warrants B	13,573	-
Net cash outflow from investing activities	9,810	(17,517)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from government grant	559	-
Acquisition of ROU assets	-	(1,462)
Repayment for the principal portion of lease liabilities	(1,085)	(1,032)
Repayment of borrowings	(3,396)	(4,889)
(Increase) in fixed deposits pledged	(7)	(12)
Proceeds from private placement	-	16,770
Dividend on Ordinary shares	(5,967)	-
Net cash Inflow from financing activities	(9,896)	9,375
NET INCREASE (OUT)/ IN CASH AND CASH EQUIVALENTS	22,040	2,641
Effect of foreign exchange fluctuations	(1,376)	92
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD	(2,365)	(5,098)
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD	18,299	(2,365)
ANALYSIS OF CASH AND CASH EQUIVALENTS		
Bank overdrafts	(0)	(4,608)
Deposits, cash in hand and at banks	18,299	2,243
Fixed deposits with licensed banks	423	416
	18,722	(1,949)
Fixed deposits pledged	(423)	(416)
	18,299	(2,365)

The condensed consolidated statements of cash flows should be read in conjunction with the audited financial statements for the financial year ended 30 June 2020 and the accompanying explanatory notes attached to the interim financial statements.

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NOTES TO THE FINANCIAL REPORT

PART A – EXPLANATORY NOTES PURSUANT TO MFRS 134

1. BASIS OF PREPARATION

The financial report is unaudited and has been prepared in accordance with the requirements of Malaysian Financial Reporting Standards (“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 financial period ended 30 June 2020 which was prepared in accordance with Financial Reporting Standards (“FRS”).

2. SIGNIFICANT ACCOUNTING POLICIES

The Group has adopted the Malaysian Financial Reporting Standards, International Financial Reporting Standards and the provisions of the Companies Act, 2016 in Malaysia for accounting period beginning 1 Jul 2020. As disclosed in the Group’s annual financial statements for the financial statements for the financial year ended 30 June 2020, the following are new/revised accounting standards effective for annual periods beginning on or after 1 July 2020 as follows:

MFRS 9	Financial Instruments
MFRS 15	Revenue from Contracts with Customers
Clarifications to MFRS 15	Revenue from Contracts with Customers
Amendments to MFRS 1	First-time Adoption of Malaysian Financial Reporting Standards
Amendments to MFRS 2	Classification and Measurement of Share-based Payment Transaction
Amendments to MFRS 4	Applying MFRS 9 Financial Instruments with MFRS 4 Insurance Contracts
Amendments to MFRS 128	Investments in Associates and Joint Ventures
Amendments to MFRS 140	Investment Property (Transfers of Investment Property)
IC Interpretation 22	Foreign Currency Transactions and Advance Consideration
Annual Improvements to MFRSs 2014-2016 Cycle	

The adoption of the other new MFRSs, Amendments/Improvements and IC Int did not have any significant effect on the financial statements of the Company.

3. AUDITORS' REPORT ON PRECEDING ANNUAL FINANCIAL STATEMENTS

The auditors' report for the audited financial statements of the Group for the financial period ended 30 June 2020 was not subject to any qualification.

4. COMMENTS ABOUT SEASONAL OR CYCLICAL FACTORS

The business of the Group was not affected materially by any seasonally or cyclical factors for the financial quarter under review.

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5. UNUSUAL ITEMS DUE TO THEIR NATURE, SIZE OR INCIDENCE

There are no unusual items affecting assets, liabilities, equity, net income, or cash flows during the current financial quarter and financial period-to-date.

6. CHANGES IN ESTIMATES

There were no material changes in the estimates used for the presentation of this interim financial statement.

7. DEBT AND EQUITY SECURITIES

A total of 41,740,600 new ordinary shares were issued following the conversion of 41,740,600 warrants in the financial quarter ended 30 June 2021.

For the financial year ended 30 June 2021 a total of 113,116,150 new ordinary shares were issued following the conversion of 113,116,150 warrants.

8. DIVIDENDS PAID

A total RM5,967 mil was paid as an interim single tier dividend of 0.5 sen per ordinary share on 26 March 2021.

9. SEGMENTAL INFORMATION

MFRS 8 requires separate reporting of segmental information for operating segments. Operating segments reflects the Group's management structure and the way financial information is regularly reviewed by the Group's chief operating decision maker, which is defined as the Executive Board.

The Group is focused in six areas of activity, extrusion and fabrication, aluminum billets and tolling, construction contract, renewable energy, money lending and others.

<u>12 months</u> <u>period ended</u>	Extrusion and fabrication	Aluminium billets and tolling	Construction	Renewable Energy	Money Lending	Others	Total
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
30.06.2021							
Revenue							
Total Sales	324,933	165,247	715	12	333	-	491,240
Inter-segment sales	(46,906)	(164,010)	-	-	-	-	(210,916)
External sales	278,027	1,237	715	12	333	-	280,324
Results							
Profit from operation	21,203	4,459	693	(127)	137	(1,371)	24,994
Finance costs	(385)	(89)	-	(2)	-	-	(476)
Taxation	6,518	499	-	-	25	-	7,042
Profit after taxation							31,560

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9. SEGMENTAL INFORMATION (Cont'd)

12 months period ended	Extrusion and fabrication	Aluminium billets and tolling	Construction	Renewable Energy	Money Lending	Others	Total
30.06.2021	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Assets							
Segment assets	148,437	68,050	310	1,475	4,391	(30,535)	192,128
Liabilities							
Segment liabilities	(100,466)	(34,552)	(19,442)	(2,110)	(1,710)	138,685	(19,595)
Other information:							
Capital expenditure	3,711	132	-	-	-	-	3,843
Depreciation	6,393	736	-	0	0	-	7,129
12 months period ended	Extrusion and fabrication	Aluminium billets and tolling	Construction	Renewable Energy	Money Lending	Others	Total
30.06.2020	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Revenue							
Total Sales	233,332	120,909	-	2	455	-	354,698
Inter-segment sales	(32,148)	(120,172)	-	-	-	-	(152,320)
External sales	201,184	737	-	2	455	-	202,378
Results							
Profit from operation	11,317	2,794	(436)	(130)	(32)	(3,023)	10,490
Finance costs	(584)	(615)	-	(23)	-	20	(1,202)
Taxation	(125)	-	-	12	(29)	-	(142)
Profit after taxation							9,146
Assets							
Segment assets	126,831	61,333	230	7,045	7,778	(38,760)	164,457
Liabilities							
Segment liabilities	(111,154)	(35,306)	(20,055)	(7,551)	(5,259)	140,620	(38,705)

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9. SEGMENTAL INFORMATION (Cont'd)

<u>12 months</u> <u>year ended</u> <u>30.06.2020</u>	Extrusion and fabrication RM'000	Aluminium billets and tolling RM'000	Construction contract RM'000	Renewable Energy RM'000	Money Lending RM'000	Others RM'000	Total RM'000
Assets							
Other information:							
Capital expenditure	19,790	28	-	-	-	-	19,818
Depreciation	6,323	734	-	37	-	(24)	7,070

10. VALUATION OF PROPERTY, PLANT AND EQUIPMENT

A revaluation was carried out in the financial period ended 30 June 2021.

11. SUBSEQUENT EVENTS

There were no material events subsequent to the end of the current financial quarter.

12. CHANGES IN COMPOSITION OF THE GROUP

There was no change to the composition of the group during the quarter under review.

13. CHANGES IN CONTINGENT LIABILITIES AND CONTINGENT ASSETS

There were no material changes in contingent liabilities or contingent assets since the last statement of financial position as at 30 June 2021.

14. CAPITAL COMMITMENTS

There was no material capital commitment for the quarter under review except as below: -

	RM'000
Contracted but not provided for	2,902
Approved but not contracted for	-

	2,902
	=====

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PART B - NOTES PURSUANT TO THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**15. PERFORMANCE REVIEW**

	Year To Date 30-Jun Revenue		Year To Date 30-Jun Operating Profit / (Loss)	
	2021	2020	2021	2020
	RM'000	RM'000	RM'000	RM'000
Extrusion and fabrication	278,027	201,567	21,203	11,917
Aluminium billets and tolling	1,237	737	4,459	2,224
Construction	715	-	693	(436)
Renewable energy	12	2	(127)	(130)
Money lending	333	455	137	(32)
Others	-	(594)	(1,371)	(3,011)
	<u>280,324</u>	<u>202,167</u>	<u>24,994</u>	<u>10,532</u>

Extrusion and fabrication

Turnover for the period under review was RM278.0m which is 38% higher than the corresponding period in the previous year. In line with the higher turnover operating profits was RM21.2m which is 77% higher than the previous year. The significantly better performance was mainly due to the benefits from economy of scale as well as extensive cost saving measures implemented by the management.

Aluminium billet and tolling

Total internal and external sales for this segment was 36% higher at RM164.0m compared to RM120.2m in the previous year. Operating profits was significantly higher at RM4.4m compared to RM2.2m, a jump of almost 100%. The much better performance is mainly due to benefits from economy of scale.

Construction

A revenue of RM0.7m with an operating profit of RM0.6m was recorded for the period under review.

Renewable Energy

This segment was largely dormant during the period under review.

Money Lending

Turnover for this segment was slightly lower at RM0.3m compared to RM0.4m previously. An operating profit of RM0.1m was recorded.

Others

This is mainly due to operating costs in the holding company as well as inter-company adjustments on costs during the year.

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16. QUARTERLY RESULTS COMPARISON

	Quarter ended		Quarter ended	
	Revenue		Operating Profit / (Loss)	
	30-Jun-2021	31-Mar-2021	30-Jun-2021	31-Mar-2021
	RM'000	RM'000	RM'000	RM'000
Extrusion and fabrication	72,571	70,396	6,616	6,284
Aluminium billets and tolling	341	301	864	1,390
Construction	(30)	450	229	447
Renewable energy	(4)	15	(38)	(28)
Money lending	73	81	(10)	30
Others	-	-	(209)	(839)
	<u>72,951</u>	<u>71,243</u>	<u>7,452</u>	<u>7,284</u>

Extrusion and fabrication

Revenue for the current quarter at RM72.5m is slightly higher than the RM70.3m in the preceding quarter. Operating profits however was also slightly higher at RM6.6m compared to RM6.3m.

Aluminium billet and tolling

Total internal and external sales was lower at RM37.0m compared to RM50.1m previously. The lower sales was mainly due to the shorter working hours in June when a Movement Control Order (MCO) was imposed. In line with the lower turnover, operating profits was lower at RM0.9m compared to RM1.4m previously.

Construction

A turnover of RM0.4m was recorded for this quarter. The operating profit of RM0.2m was due to a reversal of costs charged previously.

Renewable Energy

This segment was largely dormant during the quarter under review.

Money Lending

Turnover was slightly lower for the current quarter with a slight loss registered currently compared to a slight profit previously.

Others

The operating losses is mainly due to administrative expenses incurred by the holding company.

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17. COMING QUARTER PROSPECTS

Extrusion and fabrication

Revenue for this segment is expected to grow as our major customer has recently extended 2 year contract. The management is hopeful of maintaining its current good performance.

Aluminium billet and tolling

The performance for this segment is also expected to be in a uptrend in line with the demand of our extrusion products.

Construction

This segment is expected to remain dormant for the time being.

Renewable Energy

Revenue is not expected to be high in view of the stiff competition in this segment.

Money Lending

Revenue is expected to be on a downward trend.

18. PROFIT FORECAST OR PROFIT GUARANTEE

No profit forecast or profit guarantee has been issued by the Group.

19. MATERIAL LITIGATION

There were no material litigations during the quarter under review.

20. TAXATION

Taxation was derived from recognition of deferred tax asset of RM6.7mil.

21. STATUS OF CORPORATE PROPOSALS

No new corporate exercise was proposed during the quarter under review.

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22. GROUP BORROWINGS

The Group's borrowings as at 30 June 2021 comprise the following: -

	RM'000
Bank Overdraft (Secured)	1
Trade bills payable (Secured)	2,878
Revolving credit (Secured)	3,000
	<hr/>
	5,879
	<hr/> <hr/>

The above banking facilities of the Group are secured by way of: -

- (a) The Group's freehold land and factory buildings;
- (b) The Group's leasehold land and building;
- (c) Fixed deposits of the Group;
- (d) Corporate guarantee(s) given by the Company; and
- (e) Joint and several guarantees by certain directors.

23. DIVIDEND

An interim single tier dividend of 0.5 sen per ordinary share is declared and RM5,967 mil paid on 26 March 2021 in respect of the financial year ending 30 June 2021.

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24. EARNINGS PER SHARE

The basic earnings per share for the financial period has been calculated by dividing the net profit/loss after tax and non-controlling interest attributable to shareholders by the weighted average number of ordinary shares in issue after the share consolidation on 08.02.2021

a. Basic earning per share

	Quarter Ended		Year To Date	
	30-Jun-2021	30-Jun-2020	30-Jun-2021	30-Jun-2020
Net profit attributable to shareholders (RM'000)	14,191	3,154	31,352	9,277
Weighted average number of ordinary shares in issue ('000)	1,158,263	1,055,248	1,158,263	1,055,248
Net profit per share (sen)	1.23	0.30	2.71	0.88

b. Diluted earnings per share

Diluted earnings per ordinary share for the financial period is calculated by dividing the profit after tax attributable to owners of the Company by the weighted average number of ordinary shares outstanding during the financial period adjusted for the effects of dilutive potential ordinary shares.

Net Profit attributable to shareholders (RM'000)	31,352
Weighted average number of ordinary shares	
Weighted average number of ordinary shares in issued ('000)	1,158,263
Effect of dilutive potential ordinary shares – Warrants ('000)	265,496
Weighted average number of ordinary shares	<u>1,423,759</u>
Diluted earnings per ordinary share (sen)	<u>2.20</u>

25. NET ASSET PER SHARE

The net asset per share has been calculated by dividing the net asset by the weighted average number of ordinary shares in issue after the share consolidation on 08.02.2021.

Net asset per share

	30-Jun-2021	30-Jun-2020
Net asset per share attributable to shareholders (RM'000)	178,272	131,699
Weighted average number of ordinary shares in issue ('000)	1,158,263	1,055,248
Net asset per share (sen)	15.39	12.48

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26. PROFIT BEFORE TAXATION

	Quarter Ended		12 Months Ended	
	30-Jun		30-Jun	
	2021	2020	2021	2020
	RM'000	RM'000	RM'000	RM'000
This is stated after charging: -				
Depreciation on property, plant & equipment	1,648	1,727	6,693	6,613
Depreciation of right of use asset	87	457	436	457
Foreign exchange losses / (gain)				
- realized	(18)	(19)	1,353	(585)
- unrealized	351	(789)	801	153
Interest expense:				
- term loans	34	94	160	326
- lease liabilities	8	76	118	179
- bank overdrafts	20	17	133	277
- trade line facilities	20	55	65	233
Amount paid/payable to a legal firm in which a director has an interest				
- fees	8	13	33	18
- others	-	-	-	-
Loss/(gain) on disposal of plant and equipment	70	-	88	199
Provision for Doubtful Debt	236	711	36	786
Plant and equipment written off	-	-	-	-
And after crediting: -				
- allowance for doubtful debt	4	116	68	210
- agency fee, net of foreign exchange effect				
- miscellaneous	54	115	755	295
- interest income	5	3	20	28

27. EMPLOYEE SHARE OPTION SCHEME (ESOS)

An ESOS charge of RM3.1mil was included in administrative cost.

28. AUTHORISATION FOR ISSUE

The interim financial statements were authorised for issue by the Board of directors in accordance with a resolution of the directors on 27th August 2021.