

**EWEIN BERHAD**

Company No. 200601023136 (742890-W)

(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**AS AT 30 SEPTEMBER 2021**

(The figures have not been audited)

	As at 30- Sept-2021 (Unaudited) RM'000	As at 31- Dec-2020 (Audited) RM'000
ASSETS		
Property, plant and equipment	5,710	6,637
Investment properties	85,012	85,012
Rights-of-use-assets	4,372	7,577
Deferred tax assets	6,786	6,786
Total non-current assets	<u>101,880</u>	<u>106,012</u>
Inventories	129,586	154,003
Current tax assets	9,991	8,705
Trade and other receivables	48,395	81,027
Fixed deposit with licensed banks	21,754	17,089
Cash and cash equivalents	15,040	8,025
Total current assets	<u>224,766</u>	<u>268,849</u>
TOTAL ASSETS	<u>326,646</u>	<u>374,861</u>
EQUITY AND LIABILITIES		
Share capital	152,424	152,424
Treasury shares	-	(325)
Reserves	103,885	111,774
Total equity attributable to shareholders of the Company	<u>256,309</u>	<u>263,873</u>
Non-controlling interests	-	(154)
Total equity	<u>256,309</u>	<u>263,719</u>
Long term borrowings	16,427	18,167
Lease liabilities	-	3,008
Other payables	1,157	1,178
Deferred tax liabilities	2,378	2,378
Total non-current liabilities	<u>19,962</u>	<u>24,731</u>
Loans and borrowings	3,351	3,351
Lease liabilities	47	295
Trade and other payables	45,469	82,514
Current tax liabilities	1,508	251
Total current liabilities	<u>50,375</u>	<u>86,411</u>
TOTAL LIABILITIES	<u>70,337</u>	<u>111,142</u>
TOTAL EQUITY AND LIABILITIES	<u>326,646</u>	<u>374,861</u>
Net Assets per ordinary share (RM)	<u>0.85</u>	<u>0.87</u>

The condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the year ended 31 December 2020 and the accompanying explanatory notes attached to the interim financial statements.



EWEIN BERHAD

Company No. 200601023136 (742890-W)

(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

FOR THE PERIOD ENDED 30 SEPTEMBER 2021

(The figures have not been audited)

	INDIVIDUAL QUARTER			CUMULATIVE QUARTER		
	3 months ended			9 months ended		
	30-Sep			30-Sep		
	2021	2020	Changes	2021	2020	Changes
	RM'000	RM'000	(%)	RM'000	RM'000	(%)
Revenue	19,515	83,914	(76.74)	69,302	159,827	(56.64)
Cost of sales	(15,941)	(75,033)	(78.75)	(53,285)	(128,941)	(58.67)
Gross profit	<u>3,574</u>	<u>8,881</u>		<u>16,017</u>	<u>30,886</u>	
Other operating income/(expenses)	1,110	1,546	(28.20)	2,681	4,233	(36.66)
Distribution and administrative expenses	(5,003)	(862)	480.39	(14,477)	(13,548)	6.86
Finance costs	(138)	(916)	(84.93)	(427)	(3,476)	(87.72)
(Loss)/Profit before taxation	<u>(457)</u>	<u>8,649</u>	(105.28)	<u>3,794</u>	<u>18,095</u>	(79.03)
Tax expense	184	(2,103)	108.75	(973)	(4,571)	(78.71)
(Loss)/Profit for the period	<u>(273)</u>	<u>6,546</u>	(104.17)	<u>2,821</u>	<u>13,524</u>	(79.14)
Other Comprehensive Income, net of tax	-	-		-	-	
Total Comprehensive (Expense)/Income for the period	<u>(273)</u>	<u>6,546</u>	(104.17)	<u>2,821</u>	<u>13,524</u>	(79.14)
(Loss)/Profit attributable to:						
Owners of the Company	(273)	6,030		2,821	12,253	
Non-controlling interests	-	516		-	1,271	
	<u>(273)</u>	<u>6,546</u>		<u>2,821</u>	<u>13,524</u>	
Total comprehensive (expense)/income attributable to:						
Owners of the Company	(273)	6,030		2,821	12,253	
Non-controlling interests	-	516		-	1,271	
	<u>(273)</u>	<u>6,546</u>		<u>2,821</u>	<u>13,524</u>	
Basic (loss)/earnings per share (sen)	<u>(0.001)</u>	<u>2.00</u>		<u>0.94</u>	<u>4.07</u>	

The condensed consolidated statements of comprehensive income should be read in conjunction with the audited financial statements for the year ended 31 December 2020 and the accompanying notes attached to the interim financial statements.

**EWEIN BERHAD**

Company No. 200601023136 (742890-W)

(Incorporated in Malaysia)

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

(The figures have not been audited)

	Share capital RM'000	Treasury shares RM'000	Non- Distributable Reverse acquisition reserve RM'000	Non- Distributable Warrants reserve RM'000	Non- Distributable Revaluation reserve RM'000	Distributable Retained earnings RM'000	Total RM'000	Non-Controlling Interests RM'000	Total equity RM'000
At 1 January 2021	152,424	(325)	(31,482)	6,479	3,800	132,977	263,873	(154)	263,719
Total comprehensive income for the period	-	-	-	-	-	2,821	2,821	-	2,821
Share buyback	-	(1,798)	-	-	-	-	(1,798)	-	(1,798)
Sales of treasury shares	-	2,123	-	-	-	-	2,123	-	2,123
Winding up of subsidiaries	-	-	-	-	-	(154)	(154)	154	-
Dividend to owner of the Company	-	-	-	-	-	(10,556)	(10,556)	-	(10,556)
At 30 September 2021	<u>152,424</u>	<u>-</u>	<u>(31,482)</u>	<u>6,479</u>	<u>3,800</u>	<u>125,088</u>	<u>256,309</u>	<u>-</u>	<u>256,309</u>
At 1 January 2020	152,424	(8,606)	(31,482)	6,479	3,800	139,054	261,669	11,007	272,676
Share buyback	-	(1,158)	-	-	-	-	(1,158)	-	(1,158)
Acquisition of non-controlling interest in a subsidiary	-	-	-	-	-	2,410	2,410	(2,410)	-
Total comprehensive income for the period	-	-	-	-	-	12,253	12,253	1,271	13,524
Dividend to minority interest	-	-	-	-	-	-	-	(9,981)	(9,981)
Dividend to owner of the Company	-	9,440	-	-	-	(9,440)	-	-	-
At 30 September 2020	<u>152,424</u>	<u>(324)</u>	<u>(31,482)</u>	<u>6,479</u>	<u>3,800</u>	<u>144,277</u>	<u>275,174</u>	<u>(113)</u>	<u>275,061</u>

The condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the year ended 31 December 2020 and the accompanying notes attached to the interim financial statements.



EWEIN BERHAD

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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE PERIOD ENDED 30 SEPTEMBER 2021

(The figures have not been audited)

	9 months ended 30 September	
	2021	2020
	RM'000	RM'000
CASH FLOW FROM OPERATING ACTIVITIES		
Profit before taxation	3,794	18,095
Adjustments for:		
Non-cash items	4,165	1,422
Non-operating items	(125)	2,512
Operating profit before working capital changes	7,834	22,029
Changes in working capital		
Net changes in current assets	57,049	(43,728)
Net changes in liabilities	(40,322)	33,687
Taxes paid	(1,002)	(2,016)
Net cash generated from operating activities	23,559	9,972
CASH FLOW FROM INVESTING ACTIVITIES		
- Interest income	552	964
- Purchase of property, plant and equipment	(33)	(918)
Net cash generated from investing activities	519	46
CASH FLOW FROM FINANCING ACTIVITIES		
- Interest paid	(427)	(3,476)
- Repayment of loans and borrowings	(1,740)	(25,358)
- Payment of dividend to owner of the Company	(10,556)	-
- Payment of dividend to non-controlling interests	-	(9,981)
- Share buyback	(1,798)	(1,158)
- Proceeds from sales of treasury shares	2,123	-
Net cash used in financing activities	(12,398)	(39,973)
Net change in cash and cash equivalents	11,680	(29,955)
Cash and cash equivalents at beginning of the period	25,114	37,189
Cash and cash equivalents at end of the period	36,794	7,234
<u>Cash and cash equivalents</u>		
Cash and cash equivalents included in the condensed consolidated statement of cash flows comprise the following:		
Cash and bank balances	15,040	32,085
Bank overdrafts	-	(37,452)
Fixed deposits placed with licensed banks	21,754	12,601
	36,794	7,234

The condensed consolidated cash flow statement should be read in conjunction with the audited financial statements for the year ended 31 December 2020 and the accompanying notes attached to the interim financial statements.



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Notes to the Unaudited Interim Financial Report

1. Basis of preparation

The condensed consolidated interim financial information is unaudited and have been prepared in accordance with the applicable disclosure provisions of paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad and MFRS 134, Interim Financial Reporting issued by the Malaysian Accounting Standards Board (“MASB”) and IAS 34, Interim Financial Reporting issued by the International Accounting Standards Board.

This interim financial report contains condensed consolidated financial statements and selected explanatory notes. The notes include an explanation of events and transactions that are significant to the understanding of the changes in financial position and performance of the Company and its subsidiaries (“the Group”) subsequent to 31 December 2020.

2. Significant accounting policies

The significant accounting policies applied in the unaudited condensed interim financial statements are consistent with those adopted in the most recent annual audited financial statements for the financial year ended 31 December 2020 except for the adoption of the new and revised Malaysian Financial Reporting Standards (“MFRS”) with effect from 1 January 2021.

The Group plans to apply the following accounting standards, amendments and interpretations:

MFRSs, Interpretations and amendments effective for annual periods beginning on or after 1 January 2021

- Amendments to MFRS 9, *Financial Instruments*, MFRS 139, *Financial Instruments: Recognition and Measurement*, MFRS 7, *Financial Instruments: Disclosures*, MFRS 4, *Insurance Contracts* and MFRS 16, *Leases - Interest Rate Benchmark Reform - Phase 2*

MFRSs, Interpretations and amendments effective for annual periods beginning on or after 1 April 2021

- Amendment to MFRS 16, *Leases – Covid-19-Related Rent Concessions beyond 30 June 2021*

MFRSs and amendments effective for annual periods beginning on or after 1 January 2022

- Amendments to MFRS 1, *First-time Adoption of Malaysian Financial Reporting Standards (Annual Improvements to MFRS Standards 2018-2020)*
- Amendments to MFRS 3, *Business Combinations - Reference to the Conceptual Framework*
- Amendments to MFRS 9, *Financial Instruments (Annual Improvements to MFRS Standards 2018-2020)*



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- Amendments to Illustrative Examples accompanying MFRS 16, *Leases (Annual Improvements to MFRS Standards 2018-2020)*
- 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*
- Amendments to MFRS 141, *Agriculture (Annual Improvements to MFRS Standards 2018-2020)*

MFRSs and amendments effective for annual periods beginning on or after 1 January 2023

- MFRS 17, *Insurance Contracts*
- Amendments to MFRS 101, *Presentation of Financial Statements Classification of Liabilities as Current or Non-current*
- Amendments to MFRS 108, *Accounting Policies, Changes in Accounting Estimates and Errors – Definition of Accounting Estimates*

MFRSs, Interpretations and amendments effective for a date yet to be confirmed

- Amendments to MFRS 10, *Consolidated Financial Statements* and MFRS 128, *Investments in Associates and Joint Ventures - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*

3. Auditors' report on preceding annual financial statements

The auditors have expressed an unqualified opinion on the Company's statutory financial statements for the year ended 31 December 2020 in their report dated 31 May 2021.

4. Seasonality or cyclical factors

The business of Ewein Group is not significantly affected by any seasonality or cyclical factors.

5. Unusual items due to their nature, size or incidence

There were no unusual items affecting assets, liabilities, equity, net income, or cash flows during the quarter ended 30 September 2021.

6. Changes in estimates

There were no changes in estimates that had a material effect in the current quarter ended 30 September 2021.



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Notes to the Unaudited Interim Financial Report

7. Debt and equity securities

During the quarter ended 30 September 2021, the Company had resold 5,746,200 units of treasury shares at RM2,203,219. There were no other issuances, cancellations, repurchases, resale and repayments of debt and equity securities by the Company.

8. Dividend paid/payable

There was no dividend announced by the Company as at the date of this interim financial report.



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9. **Segment information**

The following comprises the main business segments of the Group: -

	Individual Quarter 3 months ended		Cumulative Quarter 9 months ended	
	30 September 2021 RM'000	30 September 2020 RM'000	30 September 2021 RM'000	30 September 2020 RM'000
Segment Revenue				
Property development	11,292	69,438	44,648	130,458
Manufacturing	6,425	12,129	19,409	23,707
Investment holding, property management & letting and others	1,798	2,347	5,245	5,662
Total revenue	19,515	83,914	69,302	159,827
Segment Results				
Property development	(1,720)	6,901	1,050	17,752
Manufacturing	410	715	760	892
Investment holding, property management & letting and others	841	1,623	1,859	1,963
(Loss)/Profit before interest and taxation	(469)	9,239	3,669	20,607
Interest expense	(138)	(916)	(427)	(3,476)
Interest income	150	326	552	964
(Loss)/Profit before taxation	(457)	8,649	3,794	18,095
Taxation	184	(2,103)	(973)	(4,571)
(Loss)/Profit for the period	(273)	6,546	2,821	13,524



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Notes to the Unaudited Interim Financial Report

10. **Group's financial performance review and segmental analysis**

10.1 **Overall review of group's financial performance**

Statement of financial position:

Overall, the Group continues to maintain a healthy current ratio that measures the Group's ability to pay off its short-term liabilities with its current assets. The current ratio of the Group at 30 September 2021 and 31 December 2020 were 4.46 times and 3.11 times respectively.

Comparison with previous year's corresponding quarter

The Group recorded a revenue of RM19.51 million in the third quarter ended September 2021 (3Q21) as compared to RM83.91 million in the third quarter ended September 2020 (3Q20) mainly due to the completion of project City of Dreams in September 2020. The Group reported a loss before interest and tax of RM0.47 million in 3Q21 against profit before interest and tax of RM9.24 million in 3Q20. The decrease in profit before interest and tax was mainly due to the Covid-19 pandemic impact on the property development and manufacturing segments.

Comparison with previous year's corresponding cumulative period to date

The Group recorded a revenue of RM69.30 million in the nine months ended 30 September 2021 against RM159.83 million for the corresponding cumulative period ended 30 September 2020, while a lower profit before interest and tax of RM3.67 million was recorded in the nine months ended 30 September 2021 against RM20.61 million for the corresponding cumulative period ended 30 September 2020, due to the impact of the Covid-19 pandemic on the property development and manufacturing segments.

10.2 **Segmental analysis**

Comparison with previous year's corresponding quarter

(i) **Property development**

The revenue recorded in 3Q21 was RM11.29 million as compared to RM69.44 million in 3Q20. The Group recorded a loss before interest and tax of RM1.72 million in 3Q21 compared to profit before interest and tax of RM6.90 million achieved in 3Q20. The decline was mainly due to the Covid-19 pandemic impact on the property development segment.

(ii) **Manufacturing**

The revenue recorded in 3Q21 was RM6.43 million as compared to RM12.13 million in 3Q20. The profit before interest and tax in 3Q21 was RM0.41 million compared to profit before interest and tax of RM0.72 million in 3Q20. The decreases were mainly due to the Covid-19 pandemic impact on the industry as a whole.



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(iii) Investment holding, property management & letting and others

The revenue recorded in 3Q21 was RM1.80 million as compared to RM2.35 million in 3Q20. The profit before interest and tax in 3Q21 was RM0.84 million as compared to profit before interest and tax in 3Q20 of RM1.62 million. The decrease in revenue was due to revenue contribution from Ewein E-commerce Sdn Bhd in 3Q20 but none in 3Q21. Ewein E-commerce was subsequently struck off in March 2021. The lower profit was recorded due to the negative impact of the weakening of the Ringgit against the US Dollar (USD) on the Company's USD denominated loan in 3Q21.

Comparison with previous year's corresponding cumulative period to date

(i) Property development

The revenue recorded in the nine months ended 30 September 2021 was RM44.65 million as compared to RM130.46 million in the corresponding cumulative period ended 30 September 2020. The Group recorded a profit before interest and tax of RM1.05 million in the nine months ended 30 September 2021 as compared to profit before interest and tax of RM17.75 million achieved in the corresponding cumulative period ended 30 September 2020, when the project City of Dreams was completed. The lower revenue and results in the current cumulative period to date were mainly due to the Covid-19 pandemic impact on property development segment.

(ii) Manufacturing

The revenue recorded in the nine months ended 30 September 2021 was RM19.41 million as compared to RM23.71 million in the corresponding cumulative period ended 30 September 2020. The profit before interest and tax in the nine months ended 30 September 2021 was RM0.76 million compared to profit before interest and tax of RM0.89 million in the corresponding cumulative period ended 30 September 2020. The lower revenue was mainly due to the negative impact of the Covid-19 pandemic.

(iii) Investment holding, property management & letting and others

The revenue recorded in the nine months ended 30 September 2021 was RM5.25 million as compared to RM5.66 million in the corresponding cumulative period ended 30 September 2020. The profit before interest and tax in the nine months ended 30 September 2021 was RM1.86 million as compared to profit before interest and tax in the corresponding cumulative period ended 30 September 2020 of RM1.96 million. The property management & letting segment continues to secure consistent revenue and profit.



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Notes to the Unaudited Interim Financial Report

11. **Variation of results against preceding quarter**

	3 Months Ended 30 Sept 2021 RM'000	3 Months Ended 30 June 2021 RM'000	Changes
Revenue	19,515	22,061	-11.54%
(Loss)/Profit before interest and taxation	(469)	(1,285)	63.50%
(Loss)/Profit before taxation	(457)	(1,183)	61.37%
(Loss)/Profit after taxation	(273)	(1,596)	82.89%

The Group recorded a revenue of RM19.52 million in 3Q21 as compared to RM22.06 million in the second quarter ended 30 June 2021 (2Q21) and the Group reported a loss before tax of RM0.46 million in 3Q21 against loss before tax of RM1.18 million in 2Q21.

12. **Valuation of property, plant and equipment and investment properties**

Property, plant and equipment are stated at cost less accumulated depreciation and any accumulated impairment losses.

The valuation of land and building has been brought forward without amendments since 31 December 2020.

13. **Other investment**

There is no other investment made by the Company.

14. **Changes in Group's composition**

There were no changes in the composition of the Group during the financial period under review.



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Notes to the Unaudited Interim Financial Report

15. Events subsequent to the balance sheet date

Ewein City of Dreams Sdn Bhd (“ECODSB”), a wholly owned subsidiary of Ewein Land Sdn Bhd, which is in turn a wholly owned subsidiary of Ewein, had on 11 October 2021 served on its main contractor, CRCC Malaysia Berhad (“CRCCMB”) a Notice of Arbitration to claim for Liquidated Ascertained Damages and defective works for the sum of RM19,110,407.03.

CRCCMB also served its Adjudication Claim amounted RM25,048,935.19 dated 10 September 2021 on ECODSB, in accordance with Construction Industry Payment & Adjudication Act 2012.

There is no material operational impact arising from the Notice of Arbitration and the Adjudication Claim to the Group and the financial impact resulting from the Notice of Arbitration and the Adjudication Claim will be the expected losses arising from the litigation mentioned above.

16. Changes in contingent liabilities

There were no material contingent liabilities to be disclosed as at the date of this report.

17. Commitments

There were no material capital commitments as at 30 September 2021 to be disclosed as at the date of this report.

18. Prospects for 2021

The Group’s prospects for the rest of the year 2021 in the respective operating segments are explained as follows:

(i) Property development

The company is actively marketing the unsold units to monetise its inventory of completed units.

(ii) Manufacturing

The manufacturing segment remains competitive but management is optimistic due to long term relationships with existing customers.

(iii) Investment holding, property management and letting

The prospect of this segment remains positive due to the strategic location and take up rate of Menara IJM Land.

19. Variance between actual profit and forecast profit

This is not applicable as no profit forecast has been published.



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20. **Status of corporate proposals**

There were no corporate proposals as at 30 September 2021 to be disclosed as at the date of this report.



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Notes to the Unaudited Interim Financial Report

21. **Borrowings**

	As at 30 September 2021			As at 31 December 2020				
	Interest rate %	Secured		Total RM '000	Interest rate %	Secured		Total RM '000
		RM '000 USD denomination	RM '000 RM denomination			RM '000 USD denomination	RM '000 RM denomination	
Current:								
Term loan	1.83	3,351	-	3,351	1.95	3,351	-	3,351
		<u>3,351</u>	<u>-</u>	<u>3,351</u>		<u>3,351</u>	<u>-</u>	<u>3,351</u>
Non-current:								
Term loan	1.83	16,427	-	16,427	1.95	18,167	-	18,167
		<u>16,427</u>	<u>-</u>	<u>16,427</u>		<u>18,167</u>	<u>-</u>	<u>18,167</u>
Total		<u><u>19,778</u></u>	<u><u>-</u></u>	<u><u>19,778</u></u>		<u><u>21,518</u></u>	<u><u>-</u></u>	<u><u>21,518</u></u>



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22. **Material litigation**

Ewein Group is not engaged in any material litigation for the year ended 30 September 2021 except as disclosed in note 15 of this report.

23. **Basic earnings per share**

The calculation of basic earnings per share is based on the net profit attributable to ordinary shareholders divided by the weighted average number of ordinary shares.

	Individual Quarter		Cumulative Quarter	
	3 Months Ended		9 Months Ended	
	30 Sept 2021	30 Sept 2020	30 Sept 2021	30 Sept 2020
	RM'000	RM'000	RM'000	RM'000
(Loss)/Profit attributable to owners of the Company (RM'000)	(273)	6,030	2,821	12,253
Weighted average number of ordinary shares in issue after taking into account the effect of Rights and Bonus shares ('000)	301,585	301,585	301,585	301,585
Weighted average number of ordinary shares after taking into account the effect of share buyback ('000)	-	(608)	-	(608)
Total weighted average number of ordinary shares ('000)	301,585	300,977	301,585	300,977
Basic (loss)/earnings per share (sen)	(0.001)	2.00	0.94	4.07

Diluted earnings per share

The diluted per share were not presented as there were no dilutive potential ordinary shares outstanding at the end of the reporting period.



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Notes to the Unaudited Interim Financial Report

24. (Loss)/Profit before taxation

	Current		Cumulative	
	Quarter Ended		Quarter Ended	
	30 Sept 2021	30 Sept 2020	30 Sept 2021	30 Sept 2020
	RM '000	RM '000	RM '000	RM '000
(Loss)/Profit before tax is arrived at after crediting/(charging):				
Interest income	150	326	552	964
Interest expense	(138)	(916)	(427)	(3,476)

25. **Authorisation for issue**

The interim financial report was authorised for issue by the Board of Directors in accordance with a resolution of the Board.

By Order of the Board

Chee Wai Hong (BC/C/1470)
Secretary
Date: 23 November 2021