



**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME – UNAUDITED**

	Three months ended		Nine months ended	
	30.09.2021	30.09.2020	30.09.2021	30.09.2020
	RM '000	RM '000	RM '000	RM '000
<b>Revenue</b>	<u>34,797</u>	<u>37,009</u>	<u>125,006</u>	<u>117,445</u>
<b>Operating profit/(loss)</b>	(5,864)	2,164	(2,218)	1,021
Finance income	1	6	7	32
Finance costs	(307)	(383)	(876)	(1,674)
ESOS expenses	-	-	(390)	(112)
<b>Profit/(loss) before taxation</b>	<u>(6,170)</u>	<u>1,787</u>	<u>(3,477)</u>	<u>(733)</u>
Tax expense	(100)	(3)	(104)	(9)
<b>Profit/(loss) for the period</b>	<u>(6,270)</u>	<u>1,784</u>	<u>(3,581)</u>	<u>(742)</u>
<b>Total comprehensive income/ (expense) for the period</b>	<u>(6,270)</u>	<u>1,784</u>	<u>(3,581)</u>	<u>(742)</u>
<b>Profit/(loss) attributable to:</b>				
Owners of the Company	(6,056)	1,756	(3,721)	(770)
Non-controlling interests	<u>(214)</u>	<u>28</u>	<u>140</u>	<u>28</u>
<b>Profit/(loss) for the period</b>	<u>(6,270)</u>	<u>1,784</u>	<u>(3,581)</u>	<u>(742)</u>
<b>Total comprehensive income/ (expense) attributable to:-</b>				
Owners of the Company	(6,056)	1,756	(3,721)	(770)
Non-controlling interests	<u>(214)</u>	<u>28</u>	<u>140</u>	<u>28</u>
<b>Total comprehensive income/ (expense) for the period</b>	<u>(6,270)</u>	<u>1,784</u>	<u>(3,581)</u>	<u>(742)</u>
Basic earning/(loss) per ordinary share (sen)	<u>(1.40)</u>	<u>0.41</u>	<u>(0.86)</u>	<u>(0.18)</u>
Diluted earning/(loss) per ordinary share (sen)	<u>(1.40)</u>	<u>0.41</u>	<u>(0.86)</u>	<u>(0.18)</u>

(The Condensed Consolidated Statement of Comprehensive Income 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.)



**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION - UNAUDITED**

	<b>As at 30.09.2021 RM '000</b>	<b>Audited As at 31.12.2020 RM '000</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	163,099	173,759
Right-of-use assets	3,044	3,254
Investment properties	372	375
Deferred tax assets	4,527	4,527
Goodwill on consolidation	1,025	1,025
<b>Total non-current assets</b>	<u>172,067</u>	<u>182,940</u>
<b>Current assets</b>		
Inventories	42,309	20,454
Contract assets	22,834	8,829
Trade and other receivables	36,782	40,825
Current tax assets	8	6
Cash and cash equivalents	4,242	10,244
<b>Total current assets</b>	<u>106,175</u>	<u>80,358</u>
<b>TOTAL ASSETS</b>	<u>278,242</u>	<u>263,298</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Share capital	116,663	116,353
Reserves	67,419	70,783
Equity attributable to owners of the Company	<u>184,082</u>	<u>187,136</u>
Non-controlling interests	750	609
<b>Total equity</b>	<u>184,832</u>	<u>187,745</u>
<b>Non-current liabilities</b>		
Loans and borrowings	3,934	7,148
Lease liabilities	21	102
Employee benefits	645	548
<b>Total non-current liabilities</b>	<u>4,600</u>	<u>7,798</u>
<b>Current liabilities</b>		
Trade and other payables	21,328	21,050
Loans and borrowings	67,216	46,454
Lease liabilities	141	160
Current tax liabilities	125	91
<b>Total current liabilities</b>	<u>88,810</u>	<u>67,755</u>
<b>Total liabilities</b>	<u>93,410</u>	<u>75,553</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>278,242</u>	<u>263,298</u>
Net assets per share (RM)	0.43	0.44

(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)



**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY – UNAUDITED**

	Attributable to owners of the Company							Total	Non-controlling interest	Total equity
	Non-distributable			Distributable						
	Share capital	Translation reserve	Treasury share	Share option reserve	Merger reserves	Warrant reserve	Retained earnings	RM '000	RM '000	RM '000
	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000
<b>At 1 January 2021</b>	116,353	-	-	814	2,991	16,967	50,011	187,136	609	187,745
<b>Profit and total comprehensive income for the year</b>	-	-	-	-	-	-	(3,721)	(3,721)	141	(3,580)
<i>Contributions by and distributions to owners of the Company</i>										
Equity settled share based transactions	-	-	-	-	-	-	-	-	-	-
-share option granted	-	-	-	386	-	-	-	386	-	386
-share issued pursuant to ESOS	281	-	-	-	-	-	-	281	-	281
-share option exercised	29	-	-	(29)	-	-	-	-	-	-
<b>Total transactions with owners of the Company</b>	310	-	-	357	-	-	-	667	-	667
Share option forfeited	-	-	-	(50)	-	-	50	-	-	-
<b>At 30 September 2021</b>	<u>116,663</u>	<u>-</u>	<u>-</u>	<u>1,121</u>	<u>2,991</u>	<u>16,967</u>	<u>46,340</u>	<u>184,082</u>	<u>750</u>	<u>184,832</u>



**TOMYPAK HOLDINGS BERHAD** (Company No. 199501008545 (337743-W))

**UNAUDITED QUARTERLY REPORT FOR THE THIRD QUARTER ENDED  
30 SEPTEMBER 2021**

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY – AUDITED**

	Attributable to owners of the Company							Total RM '000	Non- controlling interest RM '000	Total equity RM '000
	Non-distributable				Distributable					
	Share capital RM '000	Translation reserve RM '000	Treasury share RM '000	Share option reserve RM '000	Merger reserves RM '000	Warrant reserve RM '000	Retained earnings RM '000			
<b>At 1 January 2020</b>	110,015	-	(1,077)	2,244	2,991	16,967	50,173	181,313	-	181,313
Acquisition of subsidiary	-	-	-	-	-	-	-	-	606	606
Loss for the year	-	-	-	-	-	-	(770)	(770)	28	(742)
<b>Loss and total comprehensive expense for the year</b>	-	-	-	-	-	-	(770)	(770)	634	(136)
<i>Contributions by and distributions to owners of the Company</i>										
Equity settled share based transactions										
-share option granted	-	-	-	112	-	-	-	112	-	112
-share issued pursuant to ESOS	4,572	-	-	-	-	-	-	4,572	-	4,572
-share option exercised	1,237	-	-	(1,237)	-	-	-	-	-	-
Own share acquired	-	-	(240)	-	-	-	-	(240)	-	(240)
Own share sold	-	-	1,317	-	-	-	262	1,579	-	1,579
<b>Total transactions with owners of the Company</b>	5,809	-	1,077	(1,125)	-	-	262	6,023	-	6,023
Share option forfeited	-	-	-	(174)	-	-	174	-	-	-
<b>At 30 September 2020</b>	<u>115,824</u>	<u>-</u>	<u>-</u>	<u>945</u>	<u>2,991</u>	<u>16,967</u>	<u>49,839</u>	<u>186,566</u>	<u>634</u>	<u>187,200</u>



**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS – UNAUDITED**

	Nine months ended 30.09.2021 RM '000	Nine months ended 31.09.2020 RM '000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Loss before tax	(3,477)	(733)
Adjustments for:-		
Depreciation of:		
- Property, plant and equipment	12,316	13,148
- Right-of-use assets	226	217
Equity settled share-based transaction	390	112
Finance costs	876	1,674
Finance income	(7)	(32)
Property, plant and equipment		
- Loss on disposal	1	5
Impairment loss on trade receivables	275	302
Unrealised loss on foreign exchange	1,135	711
Operating profit before changes in working capital	<u>11,735</u>	<u>15,404</u>
Change in employee benefits	97	(28)
Change in inventories	(21,855)	720
Change in trade and other receivables	2,611	(5,151)
Change in trade and other payables	278	(221)
Change in contract assets	(14,005)	(4,091)
Cash (used in)/generated from operations	<u>(21,139)</u>	<u>6,633</u>
Tax refunded/(paid)	19	(20)
Other finance costs paid	(89)	(104)
Net cash (used in)/from operating activities	<u>(21,209)</u>	<u>6,509</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Acquisition of property, plant and equipment	(1,655)	533
Acquisition of right-of-use assets	16	(1,516)
Proceeds from disposal of property, plant and equipment	1	3
Interest received	7	32
Net cash used in investing activities	<u>(1,631)</u>	<u>(948)</u>



**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS - UNAUDITED (continued)**

	<b>Nine months ended 30.09.2021 RM '000</b>	<b>Nine months ended 30.09.2020 RM '000</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of term loans	(2,796)	(12,386)
Payment of lease liabilities	(100)	(76)
Net short term borrowings	20,240	8,010
Proceeds from exercise of share option	281	130
Payment for repurchase of treasury shares	-	(240)
Interest paid	(787)	(1,249)
Net cash from/(used in) financing activities	<u>16,838</u>	<u>(5,811)</u>
Net decrease in cash and cash equivalents	(6,002)	(1,530)
Cash and cash equivalents at 1 January	10,244	9,563
Cash and cash equivalents at 30 September	<u><u>4,242</u></u>	<u><u>8,033</u></u>
Cash and cash equivalents at end of the year consist of:-		
Cash and bank balances	<u>4,242</u>	<u>8,033</u>
	<u><u>4,242</u></u>	<u><u>8,033</u></u>

**(The Condensed Consolidated Statement of Cash Flows 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.)**



**A. NOTES TO THE QUARTERLY FINANCIAL REPORT**

**1 Basis of preparation**

**(a) Statement of compliance**

The interim financial statements are unaudited and have been prepared in accordance with paragraph 9.22 of the Listing Requirements of the Bursa Malaysia Securities Berhad, and Malaysian Financial Reporting Standard (“MFRS”) 134: Interim Financial Reporting and International Accounting Standards (“IAS”) 34: Interim Financial Reporting issued by the International Accounting Standards Board.

The interim financial statements should be read in conjunction with the audited financial statements for the year ended 31 December 2020. 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 2020.

The following are accounting standards, amendments and interpretations that have been issued by the Malaysian Accounting Standards Board (“MASB”) but not yet effective and as such have not been applied by the Group:

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

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

***MFRSs, interpretations 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)*
- 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, interpretations 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 and Disclosures of Accounting Policies*
- Amendments to MFRS 108, *Accounting Policies, Changes in Accounting Estimates and Errors – Definition of Accounting Estimates*

***MFRSs, Interpretations and amendments effective for annual periods beginning on or after 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*

The Group plan to apply the abovementioned accounting standards, interpretations and amendments in the respective financial year when the above standards, interpretations and amendments become effective, if applicable.

The initial application of the accounting standards, interpretations and amendments are not expected to have any material financial impacts to the current period and prior period financial statements of the Group upon their first adoption.

**(b) Basis of measurement**

The financial statements have been prepared on the historical cost basis.

**(c) Functional and presentation currency**

These financial statements are presented in Ringgit Malaysia (“RM”), which is the Company’s functional currency. All financial information is presented in RM and has been rounded to the nearest thousand, unless otherwise stated.

**(d) Use of estimates and judgements**

The preparation of the financial statements in conformity with MFRSs requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

There are no significant areas of estimation uncertainty and critical judgements in applying accounting policies that have significant effect on the amounts recognised in the financial statements except for recognition of deferred tax assets.

The deferred tax assets are recognised only to the extent that it is probable that taxable profits will be available against which the unabsorbed capital allowances and unutilised reinvestment allowances can be utilised. The Directors believe that there is probable taxable profits based on the profit projections to utilise the amount of deferred tax assets recognised.

**2 Audit qualification**

The preceding audited financial statements of the Group were not subject to any audit qualification.

**3 Seasonality or cyclicity of operations**

The business operations of the Group during the financial quarter under review were not materially affected by any seasonal or cyclical factors.





**UNAUDITED QUARTERLY REPORT FOR THE THIRD QUARTER ENDED  
30 SEPTEMBER 2021**

**4 Unusual items affecting the assets, liabilities, equity, net income or cash flows**

There were no unusual items affecting the assets, liabilities, equity, net income or cash flows of the Group for the current quarter and financial year-to-date.

**5 Material changes in estimates**

There were no changes in estimates of amounts, which have a material effect in the current quarter and financial year-to-date.

**6 Issuances, cancellations, repurchases, resales and repayments of debts and equity securities**

There were no issuances, cancellation, repurchases, resales and repayments of debts and equity securities for the current quarter.

**7 Dividend paid**

The Board does not recommend any interim dividend to be paid for the current quarter.

**8 Segment information**

The Group operates principally in Malaysia and in the manufacture and sale of flexible packaging materials.

The Group's operation is divided into local and export markets. The local market relates to sales to customers within Malaysia. The export market relates to sales to overseas customers primarily in Eastern Europe, South East Asia, South America and Africa.

**9 Valuations of property, plant and equipment**

The Group did not carry out any valuations on its property, plant and equipment for the current quarter.

**10 Material events subsequent to period end**

There were no material events subsequent to period end.

**11 Changes in composition of the group**

There were no changes in the composition of the Group for the current quarter.

**12 Contingent liabilities**

	<b>Company</b>	
	<b>30 September 2021 RM'000</b>	<b>30 September 2020 RM'000</b>
Secured corporate guarantees given to banks in respect of outstanding banking facilities of a subsidiary	<u>71,150</u>	<u>63,651</u>



**13 Capital commitments**

	<b>30 September 2021 RM'000</b>	<b>30 September 2020 RM'000</b>
Plant and equipment Contracted but not provided for	<u>1,357</u>	<u>951</u>

**B. ADDITIONAL INFORMATION AS REQUIRED BY THE BURSA MALAYSIA SECURITIES  
BERHAD'S LISTING REQUIREMENT**

**1 Review of performance**

The Group's performance for the quarter under review as compared to the same quarter of the previous financial year is as follows:

**Quarter Review**

*Revenue*

For the three months period ended 30 September 2021, the Group achieved a revenue of RM34.8 million, a decrease of RM2.2 million or 6% as compared to RM37.0 million for the same period last year. The decrease in revenue in this period under review is primarily due to the Government's movement controls imposed from July to end of September 2021 wherein the Group was restricted to 60% operating capacity. In addition, the production plant underwent temporary closure for two weeks to contain COVID-19 infections. The Group also faced labour shortage due to not being able to replace foreign workers who had returned to their home country as a result of the Government's freeze on recruitment of foreign workers since March 2020. There was also high turnover of local workers due to strong competition for labour from multinational companies operating in and around Johor.

*Loss before tax*

The Group reported a loss before tax of RM6.3 million for the quarter under review as compared to profit before tax of RM1.8 million in the corresponding quarter in FY 2020 as a result of the lower revenue, higher raw material costs, higher ocean freight charges and additional costs incurred during the current quarter to contain COVID-19 infections. Major raw materials increased by between 30% to 100% throughout year while ocean freight increased by more than 100%.

**Nine Months Review**

For the nine months ended 30 September 2021, the Group recorded a revenue of RM125.0 million as compared to RM117.4 million in the corresponding period in the previous financial year, an increase of RM7.6 million or 6%. The increase was primarily due to an increase in sales in the first quarter of this year to both existing and new local and international customers.

The Group reported a loss before tax of RM3.6 million for the nine months ended 30 September 2021 compared to a loss of RM0.7 million for the same period last year primarily due to losses in the current quarter as abovementioned.



## **2 Current Quarter vs Immediate Preceding Quarter**

Revenue for the current quarter of RM34.8 million was 26% lower compared to RM43.9 million for the preceding quarter primarily due to lower output and productivity resulting from restriction in operations, temporary closure of the production plant and manpower shortage as mentioned in Note 1.

The Group reported a loss before tax of RM6.3 million for the quarter under review as compared to a profit before tax of RM1.1 million in the preceding quarter principally due to the significantly higher raw material prices, ocean freight charges and incidental expenses relating to COVID-19 as mentioned in Note 1.

## **3 Current Year Prospects**

The Group had resumed full operations as permitted by Ministry of International Trade and Industry (“MITI”) since early October 2021.

Profit margins are expected to remain under pressure from higher raw material costs, substantial increase in freight charges as well as additional expenses in relation to continuing preventive measures to manage COVID-19. To mitigate this increase, the Group will manage and control other expenses.

Whilst the Group has built up sufficient raw materials inventory, we will actively engage with raw material suppliers to ensure consistent supply of raw materials. We are also in constant communication with customers to meet their requirements.

To overcome the manpower shortage, the Group has been endeavouring to recruit local workers, including direct recruitment from Sabah and Sarawak.

Development of sustainable material structure is an on-going project and the Group is working closely with certain customers and business partners to assist them achieve the 2025 Global Target for Sustainable Packaging. Such cooperation will give competitive advantage and allow the Group to expand its international and local customer base.

The Board recognizes and is fully aware of the challenges ahead and will ensure that the Group takes all the necessary precaution as well as strategic action plans to address these challenges and deliver better results.

## **4 Profit forecast**

No profit forecast was provided for the current quarter and financial year-to-date.



**UNAUDITED QUARTERLY REPORT FOR THE THIRD QUARTER ENDED  
30 SEPTEMBER 2021**

**5 Tax expense**

Taxation comprises the following:

	Individual quarter ended		Cumulative quarter ended	
	30 September 2021 RM'000	30 September 2020 RM'000	30 September 2021 RM'000	30 September 2020 RM'000
The tax expense comprises the followings:				
Tax expense				
- Current period	(100)	(3)	(104)	(9)
- Prior year	-	-	-	-
	<u>(100)</u>	<u>(3)</u>	<u>(104)</u>	<u>(9)</u>

**6 Status of corporate proposal announced**

There was no corporate proposal announced for the current quarter.

**7 Group borrowings and debts securities**

The borrowings of the Group denominated in Ringgit Malaysia as at the end of the reporting period are as follows: -

	30 September 2021 RM'000	30 September 2020 RM'000
<b>Non-current</b>		
<b>Secured</b>		
Term loans	3,934	8,394
	<u>3,934</u>	<u>8,394</u>
<b>Current</b>		
<b>Secured</b>		
Term loans	4,614	6,964
Revolving credit	12,929	18,335
	17,543	25,299
<b>Unsecured</b>		
Trust receipts	49,673	30,435
	49,673	30,435
	<u>67,216</u>	<u>55,734</u>
	<u>71,150</u>	<u>64,128</u>

**8 Disclosure of derivatives**

There were no financial derivatives for the current quarter ended 30 September 2021.



## 9 Changes in material litigation

There was no pending material litigation at the date of this quarterly report.

## 10 Dividend

No dividend was declared by the Company for the current quarter under review.

## 11 Earnings per ordinary shares

### Basic earnings per ordinary share

The calculation of basic earnings/(loss) per ordinary share for the period under review was based on profit/(loss) attributable to ordinary shareholders and the weighted average number of ordinary shares in issue during the said financial period, calculated as follows:

	Individual quarter ended		Cumulative quarter ended	
	30 September 2021	30 September 2020	30 September 2021	30 September 2020
Adjusted net profit/(loss) attributable to ordinary shareholders (RM'000)	(6,056)	1,756	(3,721)	(770)
Weighted average number of ordinary shares in issue ('000)	431,098	424,325	430,769	420,235
<b>Basic earning/(loss) per ordinary share (sen)</b>	<u>(1.40)</u>	<u>0.41</u>	<u>(0.86)</u>	<u>(0.18)</u>

### Diluted earnings per ordinary share

The calculation of diluted earnings/(loss) per ordinary share for the period under review was based on profit/(loss) attributable to ordinary shareholders and the weighted average number of ordinary shares after adjustment for the effects of all dilutive potential ordinary shares, calculated as follows:

	Individual quarter ended		Cumulative quarter ended	
	30 September 2021	30 September 2020	30 September 2021	30 September 2020
Adjusted net profit/(loss) attributable to ordinary shareholders (RM'000)	(6,056)	1,756	(3,721)	(770)
Weighted average number of ordinary shares outstanding after adjustment ('000)	432,936	424,651	432,607	420,561
<b>Diluted earning/(loss) per ordinary share (sen)</b>	<u>(1.40)</u>	<u>0.41</u>	<u>(0.86)</u>	<u>(0.18)</u>



**UNAUDITED QUARTERLY REPORT FOR THE THIRD QUARTER ENDED  
30 SEPTEMBER 2021**

**12 Related party transactions**

There were no significant related party transactions for the Group during the period under review.

**13 Notes to the Statements of Comprehensive Income**

Profit/(loss) before tax is arrived at after charging/ (crediting):

	<b>Individual quarter ended</b>		<b>Cumulative quarter ended</b>	
	<b>30 September 2021</b>	<b>30 Septemebr 2020</b>	<b>30 September 2021</b>	<b>30 Septemebr 2020</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Interest expense	329	383	943	1,674
Depreciation of:				
- Property, plant and equipment	4,013	4,393	12,316	13,148
- Right-of-use assets	70	138	226	217
Impairment loss on trade receivables	281	186	275	302
Allowance for slow moving inventories	18	42	481	69
Foreign exchange:				
- Realised (gain)/loss	(119)	224	(887)	(183)
- Unrealised loss/(gain)	101	(1,446)	1,135	711
(Gain)/loss on disposal of property, plant and equipment	-	-	1	5
Equity settled share based transaction (ESOS expense)	-	-	390	112