



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

	<b>Three months ended</b>		<b>Eighteen months ended</b>	
	<b>30.06.2022</b>	<b>30.06.2021</b>	<b>30.06.2022</b>	<b>30.06.2021</b>
	<b>RM '000</b>	<b>RM '000</b>	<b>RM '000</b>	<b>RM '000</b>
<b>Revenue</b>	11,358	-	167,157	-
<b>Operating loss</b>	(8,280)	-	(131,994)	-
Finance income	10	-	108	-
Finance costs	(548)	-	(2,075)	-
ESOS expenses	-	-	(390)	-
<b>Loss before taxation</b>	(8,818)	-	(134,351)	-
Tax expense	(114)	-	(4,708)	-
<b>Loss for the period</b>	<u>(8,932)</u>	<u>-</u>	<u>(139,059)</u>	<u>-</u>
<b>Total comprehensive expense for the period</b>	<u>(8,932)</u>	<u>-</u>	<u>(139,059)</u>	<u>-</u>
<b>Loss attributable to:</b>				
Owners of the Company	(8,818)	-	(139,231)	-
Non-controlling interest	(114)	-	172	-
<b>Loss for the period</b>	<u>(8,932)</u>	<u>-</u>	<u>(139,059)</u>	<u>-</u>
<b>Total comprehensive expense attributable to:-</b>				
Owners of the Company	(8,818)	-	(139,231)	-
Non-controlling interests	(114)	-	172	-
<b>Total comprehensive expense for the period</b>	<u>(8,932)</u>	<u>-</u>	<u>(139,059)</u>	<u>-</u>
Basic loss per ordinary share (sen)	<u>(2.05)</u>	<u>-</u>	<u>(32.30)</u>	<u>-</u>
Diluted loss per ordinary share (sen)	<u>(2.05)</u>	<u>-</u>	<u>(32.30)</u>	<u>-</u>

**Notes:**

i) The financial year end of the Group has been changed from 31 December 2021 to 30 June 2022. The next set of audited financial statements shall be for a period of eighteen (18) months from 1 January 2021 to 30 June 2022.

As such, there will be no comparative financial information available for the financial period ended 30 June 2022.

ii) 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 30.06.2022 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	33,449	173,759
Right-of-use assets	2,809	3,254
Investment properties	284	375
Deferred tax assets	-	4,527
Goodwill on consolidation	1,025	1,025
<b>Total non-current assets</b>	<u>37,567</u>	<u>182,940</u>
<b>Current assets</b>		
Inventories	16,584	20,454
Contract assets	-	8,829
Trade and other receivables	49,469	40,825
Current tax assets	143	6
Cash and cash equivalents	40,539	10,244
<b>Total current assets</b>	<u>106,735</u>	<u>80,358</u>
<b>TOTAL ASSETS</b>	<u>144,302</u>	<u>263,298</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Share capital	133,627	116,353
Reserves	(85,051)	70,783
Equity attributable to owners of the Company	48,576	187,136
Non-controlling interests	782	609
<b>Total equity</b>	<u>49,358</u>	<u>187,745</u>
<b>Non-current liabilities</b>		
Loans and borrowings	573	7,148
Lease liabilities	-	102
Employee benefits	580	548
<b>Total non-current liabilities</b>	<u>1,153</u>	<u>7,798</u>
<b>Current liabilities</b>		
Trade and other payables	31,584	21,050
Loans and borrowings	62,040	46,454
Lease liabilities	-	160
Current tax liabilities	167	91
<b>Total current liabilities</b>	<u>93,791</u>	<u>67,755</u>
<b>Total liabilities</b>	<u>94,944</u>	<u>75,553</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>144,302</u>	<u>263,298</u>
Net assets per share (RM)	0.11	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 to the interim financial statements.)



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

**UNAUDITED QUARTERLY REPORT FOR THE SIXTH QUARTER ENDED  
30 June 2022**

**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 shares	Share options reserve	Merger reserve	Warrants reserve	Retained earnings			
	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/(loss) and total comprehensive income/(expense) for the period</b>	-	-	-	-	-	-	(139,231)	(139,231)	173	(139,058)
<i>Contributions by and distributions to owners of the Company</i>										
Equity settled share based transactions										
-share options granted	-	-	-	388	-	-	-	388	-	388
-shares issued pursuant to ESOS	283	-	-	-	-	-	-	283	-	283
-share options exercised	24	-	-	(24)	-	-	-	-	-	-
<b>Total transactions with owners of the Company</b>	307	-	-	364	-	-	-	671	-	671
Share options forfeited	16,967	-	-	(1,178)	-	(16,967)	1,178	-	-	-
<b>At 30 June 2022</b>	<b>133,627</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,991</b>	<b>-</b>	<b>(88,042)</b>	<b>48,576</b>	<b>782</b>	<b>49,358</b>

**Notes:**

i) The financial year end of the Group has been changed from 31 December 2021 to 30 June 2022. The next set of audited financial statements shall be for a period of eighteen (18) months from 1 January 2021 to 30 June 2022. As such, there will be no comparative financial information available for the financial period ended 30 June 2022.

ii) The Condensed Consolidated Statement of Changes In Equity should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2020 and the accompanying explanatory notes attached to the interim financial statements.



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

	<b>Eighteen months ended 30.06.2022 RM '000</b>	<b>Eighteen months ended 30.06.2021 RM '000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Loss before tax	(134,351)	-
Adjustments for:-		
Depreciation of:		
- Property, plant and equipment	18,253	-
- Investment properties	6	-
- Right-of-use assets	354	-
Equity settled share-based transaction	390	-
Finance costs	2,075	-
Finance income	(108)	-
Property, plant and equipment		
- Written off	126,568	-
- Gain on disposal	(3)	-
Inventory written off	53,551	-
Impairment loss on trade receivables	547	-
Impairment loss on investment properties	85	-
Derecognition of right-of-use assts & lease liability	(7)	-
Unrealised loss on foreign exchange	3,527	-
Operating profit before changes in working capital	<u>70,887</u>	<u>-</u>
Change in employee benefits	32	-
Change in inventories	(49,681)	-
Change in trade and other receivables	(10,261)	-
Change in trade and other payables	10,533	-
Change in contract assets	8,829	-
Cash from operations	<u>30,339</u>	<u>-</u>
Tax paid	(242)	-
Other finance costs paid	(156)	-
Net cash from operating activities	<u>29,941</u>	<u>-</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Acquisition of property, plant and equipment	(4,577)	-
Acquisition of right-of-use assets		-
Proceeds from disposal of property, plant and equipment	69	-
Interest received	108	-
Net cash used in investing activities	<u>(4,400)</u>	<u>-</u>



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

	<b>Eighteen months ended 30.06.2022 RM '000</b>	<b>Eighteen months ended 30.06.2021 RM '000</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of term loans	(4,355)	-
Payment of lease liabilities	(164)	-
Net short term borrowings	10,909	-
Proceeds from exercise of share option	283	-
Interest paid	(1,919)	-
Net cash from financing activities	<u>4,754</u>	<u>-</u>
Net decrease in cash and cash equivalents	30,295	-
Cash and cash equivalents at 1 January 2021	10,244	-
Cash and cash equivalents at 30 June 2022	<u><u>40,539</u></u>	<u><u>-</u></u>
Cash and cash equivalents at end of the year consist of:-		
Cash and bank balances	<u>40,539</u>	-
	<u><u>40,539</u></u>	<u><u>-</u></u>

**Notes:**

**i) The financial year end of the Group has been changed from 31 December 2021 to 30 June 2022. The next set of audited financial statements shall be for a period of Eighteen (18) months from 1 January 2021 to 30 June 2022. As such, there will be no comparative financial information available for the financial period ended 30 June 2022.**

**ii) 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 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***

- Amendments to MFRS 17, *Insurance Contracts – Initial application of MFRS 17 and MFRS 9 – Comparative Information*
- 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*
- Amendments to MFRS 112, *Income Taxes – Deferred Tax related to Assets and Liabilities arising from a Single Transaction*

***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 plans 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.

**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.

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

On the matters of insurance claims, the Group had submitted two Material Damage claims for all Property, Plant and Equipment and Stock in Trade to the Adjuster. As announced the Group had previously received RM75,000,000 in respect of Material Damage and Business Interruption Loss.

**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 South East Asia and Africa.

**9 Material events subsequent to period end**

There were no material events subsequent to period end.

**10 Changes in composition of the group**

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

**11 Change of Financial Year End**

As announced on 18 April 2022, the Board had approved the change of the Company's financial year end from 31 December 2021 to 30 June 2022, covering a period of 18 months. Thereafter, the financial year of the Company shall revert to twelve (12) months ending 30 June, for each subsequent year.

**12 Contingent liabilities**

	<b>Company</b>	
	<b>30 June 2022</b>	<b>31 December 2020</b>
	<b>RM'000</b>	<b>RM'000</b>
Secured corporate guarantees given to banks in respect of outstanding banking facilities of a subsidiary	62,613	52,920

**13 Capital commitments**

	<b>31 December</b>	
	<b>30 June 2022</b>	<b>2020</b>
	<b>RM'000</b>	<b>RM'000</b>
Plant and equipment Contracted but not provided for	46,608	840





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

**1 Review of performance**

Due to the change in the financial year end as stated in Part A, Note 12, no comparative figures are presented.

The Group's performance for the quarter under review and eighteen months ended 30 June 2022 is as follows:

**Quarter Review**

*Revenue*

For the three months period ended 30 June 2022, the Group recorded a revenue of RM11.4 million.

The revenue for this quarter is derived principally from sub-contracting sales under Phase 1b of the Group's Business Recovery Plan, as well as sales of plain and metallized films and providing bag making services to other converters under Phase 1a.

*Loss before tax*

The Group reported a loss before tax of RM8.8 million for the quarter under review due primarily to the low margins derived from its current sales via sub-contracting and unabsorbed factory overheads, as well as foreign exchange loss due to the strengthening of the USD against the MYR.

The Group is continuing with its strategic collaboration with selected approved local Converters to ensure uninterrupted supply to customers pending the setting up and commissioning of the Group's retrofitted plant in Tampoi.

**Eighteen Months Review**

*Revenue*

For the eighteen months ended 30 June 2022, the Group recorded a revenue of RM167.2 million. This consists principally of sales of finished goods in the first twelve months to 31 December 2021 from the Senai plant operations and subsequently comprising of sales under Phase 1a and 1b of the Group's Business Recovery Plan implemented after the 19 December 2021 fire incident. These include sales to customers whose orders are contract manufactured by our sub-contractors on the Group's behalf, sales of excess raw materials, old cylinder blocks, plain and metallized films and bag making services provided to other converters under Phase 1a.

*Loss before tax*

The Group reported a loss before tax of RM134.4 million for the eighteen months ended 30 June 2022 principally from the write-off of property, plant and equipment and inventories due to the 19 December fire incident, as well as unabsorbed factory overheads as mentioned above.



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

### *Revenue*

Revenue for the current quarter of RM11.4 million was 8% lower compared to RM12.4 million in the preceding quarter due to lower sales of excess raw materials and cylinder blocks (which had been purchased prior to the fire incident).

### *Loss before tax*

The Group reported a loss before tax of RM8.8 million for the quarter under review as compared to a loss before tax of RM6.2 million in the preceding quarter. The increase in loss before tax was principally due to higher foreign exchange loss resulting from the strengthening of the USD against the MYR.

## **3 Commentary on Prospects**

Further to the Group's announcement in the Fifth Quarterly Report on the strategies adopted by the Group to recover from the fire incident:

### ***Phase 1 comprising of two concurrent sub-phases:***

#### ***- Phase 1a:***

- i. Sales of excess raw materials.
- ii. Sales of obsolete cylinder blocks.
- iii. Sales of in-house manufactured plain and metallized film as well as providing bags making services to other Converters.

The above sub-phases i and ii have been substantially completed while sub-phase iii is on-going.

#### ***- Phase 1b:***

- i. Continuing supply to maintain confidence and retain existing customers via sub-contracting of orders received from customers, to selected converters.

Phase 1b is on-going.

### **Phase 2 – state-of-the-art production capabilities**

Delivery of machines and equipment and retrofitting works required for the setting up of a state-of-the-art production facility at the Group's Tampoi plant are progressing according to schedule.

Subsequent to the end of the financial year, three slitting machines have been delivered and commissioned at Tampoi plant. Following this, partial semi-finished goods were brought back from other converters for in-house slitting process and delivery to customers. In addition, the first combi dry and solventless laminating line is being installed and is expected to commence commercial operation in October 2022. Functional Acceptance Test for the 6-colour gravure printing line and the first extruder laminating line have been completed and both these machines are being delivered and will be installed and commissioned in Q2-FY2023.

Other major equipment such as 8 and 9-colour gravure printing lines, combi dry and solventless laminating line and extruder laminating lines are at various stages of fabrication by appointed equipment manufacturers and these will be progressively delivered and commissioned over the next two quarters. In addition, rewinders/slitters and a range of ancillary supporting equipment ranging from electrical



signature analysis equipment to new laboratories for quality assurance/quality control and research & development activities, will also be progressively delivered in line with commencement of production at the Tampoi plant.

Concurrently, major civil & structural and mechanical & electrical works are being implemented to upgrade the Tampoi plant to accommodate the new equipment and to achieve higher standards to meet customers' requirements and enhance the Group's production efficiencies.

### **Insurance claim**

On the matter of insurance claims, the Group had submitted two Material Damage claims for Property, Plant and Equipment and Stock in Trade and is collaborating very closely with the Adjusters and Insurers to finalise the insurance claims submitted.

### **Phase 3 – Plans for Senai plant**

With regards to the plans for the damaged Senai plant, the Group with the assistance of engineering consulting firms, had issued tenders and received submissions which are currently being reviewed.

The salvaging company has completed demolishing all damaged buildings and is currently clearing all debris from the site to allow rebuilding to commence.

### **Proposed M&A announced**

Whilst the Group is retrofitting the Tampoi plant to recommence operations soonest and taking steps to rebuild Senai plant, the Group has also explored other avenues to restore the Tomy Pak Group to its past performance level.

The proposed acquisition of EB Packaging Sdn Bhd as announced upon signing of the MOUs on 11 August 2022, is a key strategy to achieve this objective. The Group is currently carrying out due diligence exercise on the target company.

### **Going forward**

The Board is aware of the continuing challenges ahead more so with the prevailing global economic situation, and will ensure that the Group takes all the necessary precautions as well as implement strategic action plans to ensure that the various plans above are implemented successfully to rebuild the Group.

## **4 Profit forecast**

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



**UNAUDITED QUARTERLY REPORT FOR THE SIXTH QUARTER ENDED  
30 June 2022**

**5 Tax expense**

Taxation comprises the following:

	Individual quarter ended		Cumulative quarter ended	
	30 June 2022 RM'000	30 June 2021 RM'000	30 June 2022 RM'000	30 June 2021 RM'000
Tax expense				
- Current period	114	-	4,708	-
- Prior year	-	-	-	-
	<u>114</u>	<u>-</u>	<u>4,708</u>	<u>-</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 June 2022 RM'000	31 December 2020 RM'000
<b>Non-current</b>		
<b>Secured</b>		
Term loans	573	7,148
	<u>573</u>	<u>7,148</u>
<b>Current</b>		
<b>Secured</b>		
Term loans	7,188	4,557
Revolving credit	13,214	15,436
	<u>20,402</u>	<u>19,993</u>
<b>Unsecured</b>		
Trust receipts	33,320	20,031
Banker's acceptances	8,318	6,430
	<u>41,638</u>	<u>26,461</u>
	<u>62,040</u>	<u>46,454</u>
	<u>62,613</u>	<u>53,602</u>

**8 Disclosure of derivatives**

There were no financial derivatives during the current quarter under review.

**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 June 2022	30 June 2021	30 June 2022	30 June 2021
Adjusted net profit/(loss) attributable to ordinary shareholders (RM'000)	(8,818)	-	(139,231)	-
Weighted average number of ordinary shares in issue ('000)	431,117	-	431,075	-
<b>Basic earning/(loss) per ordinary share (sen)</b>	<u>(2.05)</u>	<u>-</u>	<u>(32.30)</u>	<u>-</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 June 2022	30 June 2021	30 June 2022	30 June 2021
Adjusted net profit/(loss) attributable to ordinary shareholders (RM'000)	(8,818)	-	(139,231)	-
Weighted average number of ordinary shares outstanding after adjustment ('000)	431,117	-	431,075	-
<b>Diluted earning/(loss) per ordinary share (sen)</b>	<u>(2.05)</u>	<u>-</u>	<u>(32.30)</u>	<u>-</u>

## 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):

	Individual quarter ended		Cumulative quarter ended	
	30 June 2022 RM'000	30 June 2021 RM'000	30 June 2022 RM'000	30 June 2021 RM'000
Interest expense	548	-	2,075	-
Interest expense on lease liabilities	-	-	9	-
Depreciation of:				
- Property, plant and equipment	495	-	18,253	-
- Right-of-use assets	52	-	354	-
- Investment properties	1	-	6	-
Impairment loss on trade receivables	-	-	547	-
Impairment loss due to fire	-	-	180,119	-
Other income from Insurance claims	-	-	(75,000)	-
Allowance for slow moving inventories	-	-	(1,374)	-
Foreign exchange:				
- Realised (gain)/loss	414	-	(544)	-
- Unrealised loss/(gain)	1,963	-	3,527	-
(Gain)/loss on disposal of property, plant and equipment	13	-	(3)	-
Equity settled share based transaction (ESOS expense)	-	-	390	-