

CONCRETE ENGINEERING PRODUCTS BERHAD
Registration No.: 198201008420 (88143-P)
(Incorporated in Malaysia)

Quarterly report on consolidated results for the second quarter ended 29 February 2020.
The figures have not been audited.

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
For the Second Financial Quarter Ended 29 February 2020

	2020 Current Quarter Ended	2019 Current Quarter Ended	2020 6 months Cumulative to date	2019 6 months Cumulative to date
	29/02/2020 (RM'000)	28/02/2019 (RM'000)	29/02/2020 (RM'000)	28/02/2019 (RM'000)
Continuing Operations				
Revenue	24,728	24,593	56,074	55,805
Cost of sales	(24,011)	(16,010)	(48,005)	(41,490)
Gross profit	717	8,583	8,069	14,315
Other income	273	173	487	381
Increase/(Decrease) in fair value of quoted investment through profit and loss	-	(1,162)	(1,452)	(2,033)
Provision for increase/(decrease) in fair value of investment properties through profit and loss	-	(232)	-	(232)
Administrative and other expenses	(5,845)	(8,374)	(12,838)	(15,471)
Finance cost	(482)	(676)	(1,020)	(1,345)
Profit/(Loss) before taxation	(5,337)	(1,688)	(6,754)	(4,385)
Taxation	-	-	-	-
Profit/(Loss) after taxation	(5,337)	(1,688)	(6,754)	(4,385)
Other comprehensive income for the period				
Dividend paid	-	-	-	-
Total comprehensive income/(loss) for the period	(5,337)	(1,688)	(6,754)	(4,385)
Profit/(Loss) for the period attributable to:				
Owners of the Company	(5,337)	(1,688)	(6,754)	(4,385)
Minority interest	-	-	-	-
Total comprehensive income attributable to:	(5,337)	(1,688)	(6,754)	(4,385)
Owners of the Company	(5,337)	(1,688)	(6,754)	(4,385)
Minority interest	-	-	-	-
Earnings per share				
Basic (based on ordinary shares - sen)	(7.15)	(2.26)	(9.05)	(5.88)
Fully diluted (based on ordinary shares - sen)				
	AS AT END OF CURRENT QUARTER		AS AT PRECEDING FINANCIAL YEAR END	
Net assets per share attributable to ordinary equity holders of the parent (RM)	1.20		1.29	

(The Condensed Consolidated Statement on Comprehensive Income should be read in conjunction with the Audited Financial Statements for the year ended 31 August 2019.)

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CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
For the Second Financial Quarter Ended 29 February 2020

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

	Notes	2020	2019	2020	2019	changes (%)
		Current Quarter Ended	Comparative Quarter Ended	6 months Cumulative to date	Comparative Cumulative to date	
		29/02/2020	28/02/2019	29/02/2020	28/02/2019	
		(RM'000)	(RM'000)	(RM'000)	(RM'000)	
Continuing Operations						
Revenue		24,728	24,593	56,074	55,805	0.482%
Cost of sales		(24,011)	(16,010)	(48,005)	(41,490)	15.703%
Gross profit		717	8,583	8,069	14,315	-43.633%
Other income		273	173	487	381	27.822%
Increase/(Decrease) in fair value of quoted investment through profit and loss		-	(1,162)	(1,452)	(2,033)	-28.578%
Provision for increase/(decrease) in fair value of investment properties through profit and loss		-	(232)	-	(232)	
Administrative and other expenses		(5,845)	(8,374)	(12,838)	(15,471)	-17.019%
Finance cost		(482)	(676)	(1,020)	(1,345)	-24.164%
Profit/(Loss) before taxation		(5,337)	(1,688)	(6,754)	(4,385)	54.025%
Taxation		-	-	-	-	
Profit/(Loss) after taxation		(5,337)	(1,688)	(6,754)	(4,385)	54.025%
Other comprehensive income/(loss) for the period						
Dividend paid		-	-	-	-	
Total comprehensive income/(loss) for the period		(5,337)	(1,688)	(6,754)	(4,385)	
Profit/(Loss) for the period attributable to:						
Owners of the Company		(5,337)	(1,688)	(6,754)	(4,385)	
Minority interest		-	-	-	-	
Total comprehensive income/(loss) attributable to:		(5,337)	(1,688)	(6,754)	(4,385)	
Owners of the Company		(5,337)	(1,688)	(6,754)	(4,385)	
Minority interest		-	-	-	-	
		(5,337)	(1,688)	(6,754)	(4,385)	
Earnings per share						
Basic (based on ordinary shares - sen)	A9	(7.15)	(2.26)	(9.05)	(5.88)	
		AS AT END OF CURRENT QUARTER		AS AT PRECEDING FINANCIAL YEAR END		
Net assets per share attributable to ordinary equity holders of the parent (RM)	A10	1.20		1.29		

(The Condensed Consolidated Statement on Comprehensive Income should be read in conjunction with the Audited Financial Statements for the year ended 31 August 2019.)

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

	Current Quarter Ended	Immediate Preceding Quarter Ended	changes (%)
	29/02/2020	30/11/2019	
	(RM'000)	(RM'000)	
<u>Continuing Operations</u>			
Revenue	24,728	31,346	-21%
Cost of sales	(24,011)	(23,994)	0%
Gross profit	717	7,352	-90%
Other income	273	214	28%
Increase/(Decrease) in fair value of quoted investment through profit and loss	-	(1,452)	-100%
Provision for increase/(decrease) in fair value of investment properties through profit and loss	-	-	0%
Administrative and other expenses	(5,845)	(6,993)	-16%
Finance cost	(482)	(538)	-10%
Profit/(Loss) before taxation	(5,337)	(1,417)	277%
Taxation	-	-	0%
Profit/(Loss) after taxation	(5,337)	(1,417)	277%

(The Condensed Consolidated Statement on Comprehensive Income should be read in conjunction with the Audited Financial Statements for the year ended 31 August 2019.)

CONCRETE ENGINEERING PRODUCTS BERHAD
Registration No.: 198201008420 (88143-P)
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CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 29 February 2020

	Notes	AS AT 29/02/2020 RM '000	AS AT 31/08/2019 RM '000
ASSETS			
Non-current assets			
Property, plant and equipment		37,401	37,329
Investment properties		13,396	13,396
Right of use assets		1,486	-
Other investment		34,562	36,014
		<u>86,845</u>	<u>86,739</u>
Current Assets			
Inventories		38,605	45,278
Trade receivables	B8	26,116	32,367
Other receivables, deposit and prepayments		1,782	2,684
Tax recoverable	B6	1,814	1,648
Fixed deposit with licensed banks		6,293	3,837
Cash and bank balances		703	276
		<u>75,313</u>	<u>86,090</u>
TOTAL ASSETS		<u>162,158</u>	<u>172,829</u>
EQUITY AND LIABILITIES			
Equity attributable to owners of the parent			
Share capital		75,345	75,345
Retained profits		14,330	21,084
Total equity		<u>89,675</u>	<u>96,429</u>
Non-current Liabilities			
Lease liabilities		545	-
Bank borrowings	B7	7,084	5,813
Deferred taxation	B6	-	-
		<u>7,629</u>	<u>5,813</u>
Current Liabilities			
Trade payables		34,331	38,469
Other payables		2,128	3,732
Lease liabilities		941	-
Bank borrowings	B7	21,203	22,388
Bank overdraft	B7	6,251	5,998
		<u>64,854</u>	<u>70,587</u>
Total Liabilities		<u>72,483</u>	<u>76,400</u>
TOTAL EQUITY AND LIABILITIES		<u>162,158</u>	<u>172,829</u>
Net Assets Per Share (RM)	A10	1.20	1.29

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the year ended 31 August 2019.)

CONCRETE ENGINEERING PRODUCTS BERHAD

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(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**For the financial period ended 29 February 2020**

	Attributable to equity holders of the Company		
	<u>Non-distributable</u>	<u>Distributable</u>	
	Share capital RM'000	Accumulated profits RM'000	Total RM'000
<u>2nd quarter ended 29 February 2020</u>			
Balance at 1 September 2019	75,345	21,084	96,429
Total comprehensive income/(loss)	-	(6,754)	(6,754)
Balance at 29 February 2020	<u>75,345</u>	<u>14,330</u>	<u>89,675</u>
<u>2nd quarter ended 28 February 2019</u>			
Balance at 1 September 2018	75,345	32,690	108,035
Total comprehensive income/(loss)	-	(4,385)	(4,385)
Balance at 28 February 2019	<u>75,345</u>	<u>28,305</u>	<u>103,650</u>

(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the year ended 31 August 2019.)

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
For the financial period ended 29 February 2020

	3 months ended	
	29/2/2020	28/2/2019
	<u>RM'000s</u>	<u>RM'000s</u>
Cash flows from operating activities		
Profit/(Loss) before taxation	(6,754)	(4,385)
Adjustments for:		
Fair value through profit and loss on other investments	1,452	2,033
Depreciation of property, plant and equipment	942	(1,619)
Depreciation of right of use assets	517	-
Allowance/(Reversal) for impairment - trade receivables	(403)	183
Interest expenses	1,020	1,292
Interest income	(91)	(50)
Unrealised foreign exchange (gain)/loss	-	-
Operating profit before changes in working capital	<u>(3,317)</u>	<u>(2,546)</u>
Changes in working capital:		
Net change in inventories	6,673	9,384
Net change in receivables	7,556	20,362
Net change in payables	<u>(5,742)</u>	<u>(6,337)</u>
Cash generated from operating activities	5,170	20,863
Net income tax paid	(166)	-
Interest paid	<u>(1,020)</u>	<u>(1,292)</u>
Net cash generated from/(used in) operating activities	<u>3,984</u>	<u>19,571</u>
Cash flows from investing activities		
Purchase of property, plant and equipment	(1,014)	(654)
Capital work-in-progress	-	(437)
Interest received	91	50
Uplift/(Placement) of deposit with a licensed bank	<u>(517)</u>	<u>(185)</u>
Net cash generated from/(used in) investing activities	<u>(1,440)</u>	<u>(1,226)</u>
Cash flows from financing activities		
Net drawdown/(repayment) of trade credit facilities	1,967	(22,874)
Net drawdown/(repayment) of hire purchase	(411)	(691)
Net drawdown/(repayment) of term loan	<u>(1,470)</u>	<u>(1,316)</u>
Net cash generated from/(used in) financing activities	<u>86</u>	<u>(24,881)</u>
Net changes in cash and cash equivalents	2,630	(6,536)
Cash and cash equivalents at the beginning of financial period	<u>(1,885)</u>	<u>4,464</u>
Cash and cash equivalents at end of financial period	<u>745</u>	<u>(2,072)</u>
Cash and cash equivalent comprise the following:		
Bank and cash balances	703	730
Deposits with licensed banks	6,293	3,625
Bank overdraft	<u>(6,251)</u>	<u>(6,427)</u>
	<u>745</u>	<u>(2,072)</u>

(The Condensed Consolidated Cash Flow Statement should be read in conjunction with the Audited Financial Statements for the year ended 31 August 2019.)

A - NOTES TO THE INTERIM FINANCIAL REPORT PURSUANT TO MFRS 134

1. Basis of preparation

The consolidated interim financial statements (Condensed Report) are unaudited and have been prepared in accordance with Malaysian Financial Reporting Standards ("MFRS"), International Financial Reporting Standards ("IFRS") and the requirements of the Companies Act, 2016 in Malaysia.

The interim financial statements should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 August 2019.

2. Summary of significant accounting policies

2.1 Changes in accounting policies

The accounting policies adopted are consistent with those of the previous financial year except as follows:

As of 1 September 2019, the Group and the Company adopted the following new and amended MFRSs and IC Interpretations:

Description	period beginning on or
MFRS 16 Leases	1 January 2019
MFRS 3 Business Combinations (Annual Improvements to MFRS Standards 2015-2017 cycle)	1 January 2019
MFRS 9 Financial Instruments (Prepayment Features with Negative Compensation)	1 January 2019
MFRS 11 Joint Arrangements (Annual Improvements to MFRS Standards 2015-2017 cycle)	1 January 2019
MFRS 112 Income Taxes (Annual Improvements to MFRS Standards 2015-2017 cycle)	1 January 2019
MFRS 119 Employee Benefits (Plan Amendment, Curtailment or Settlement)	1 January 2019
MFRS 123 Borrowing Costs (Annual Improvements to MFRS Standards 2015-2017 cycle)	1 January 2019
MFRS 128 Long-term Interests in Associates and Joint Ventures (Amendments to MFRS 128)	1 January 2019
IC Interpretation 23 Uncertainty over Income Tax Treatments	1 January 2019

The initial applications of the above are expected to have no significant impact on the financial statements of the Group and the Company in the period of initial application except for those discussed below:

At the beginning of the current financial year, the Group has adopted MFRS 16 Leases. MFRS 16 will replace MFRS 117 Leases, IC Interpretation 4: Determining whether an Arrangement contains a Lease, IC Interpretation 115: Operating Lease-Incentives and IC Interpretation 127: Evaluating the Substances of Transactions Involving the Legal Form of a Lease. MFRS 16 introduces a single, on-balance sheet lease accounting model for lessees. A lessee recognises a right-of-use asset representing its right to use the underlying asset and a lease liability representing its obligations to make lease payments.

MFRS 16 has been adopted by the Group from 1 September 2019 using the modified retrospective transition approach, under which the cumulative effect of initial recognition is recognised in retained earnings. The Group measured the right of use asset as if MFRS 16 had always been applied with no restatement of comparative information.

The following table shows the impact of changes to the consolidated statement of financial position of the Group resulting from the adoption of MFRS 16, Leases as at 1 September 2019.

	Increase/(decrease)
	RM'000
Assets	
Right of use assets	1,878
Liabilities	
Lease liabilities	1,878

2. Summary of significant accounting policies (cont.)

2.1 Changes in accounting policies (cont.)

The following pronouncements that have been issued by MASB will become effective in future financial reporting periods and have not been adopted by the Group or Company:

Pronouncements yet in effect

Amendments to MFRS 2 Share-based Payment	1 January 2020
Amendments to MFRS 3 Business Combinations	1 January 2020
Amendments to MFRS 6 Exploration for and Evaluation of mineral Resources	1 January 2020
Amendments to MFRS 14 Regulatory Deferral Accounts	1 January 2020
Amendments to MFRS 101 Presentation of Financial Statements	1 January 2020
Amendments to MFRS 108 Accounting Policies, Changes in Accounting Estimates and Errors	1 January 2020
Amendments to MFRS 134 Interim Financial Reporting	1 January 2020
Amendments to MFRS 137 Provisions Contingent Liabilities and Contingent Assets	1 January 2020
Amendments to MFRS 138 Intangible Assets	1 January 2020
MFRS 17 Insurance Contracts	1 January 2021

Deferred yet to be effective

Amendments to MFRS 10 and MFRS 128 Sale or Contribution of Assets between an Investor and its Associates of Joint Venture	Deferred
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3. Auditors' report on preceding annual financial statements

The auditors' report in respect of the annual financial statement for the financial year ended 31 August 2019 was not subject to any qualification.

4. Seasonal or cyclical factors

The business operations of the Group are not materially affected by any seasonal or cyclical factors.

5. Exceptional items

Exceptional items for current year quarter:

There is no changes on the fair value of quoted investments for the current quarter as the market value of the quoted securities held during the current quarter remain the same as 1Q2020.

6. Changes in estimates of amounts previously reported

There were no changes in estimates of amounts reported in prior interim periods of the current financial year or in prior financial years that may have a material effects on the current interim period.

7. Issuance or repayment of debt and equity securities

There were no issuance and repayment of debt securities, share buy-backs, share cancellations, shares held as treasury shares and resale of treasury shares by the Company for the financial period under review.

8. Dividends paid

There were no dividend paid for the current quarter under review.

9. Earning/(Loss) per share

Basis earnings/(loss) per share is calculated by dividing the loss for the period amounting to RM6,753,867 for the Group on the number of ordinary shares in issue of 74,625,000 during the current financial period. There were no movement of issue shares of 74,625,000 during and since the previous financial quarter.

Fully diluted earnings/(loss) per share is not presented as there are no potential dilutive shares.

10. Net assets per share

Net assets per share is calculated by dividing net assets as at 29 February 2020 of RM89,737,972 (31 August 2019: RM96,428,830) for the Group on the number of shares in issue during the year of 74,625,000 (31 August 2019: 74,625,000).

11. Segmental reporting

The activity of the Group comprises principally the manufacturing and distribution of prestressed spun concrete piles and poles and is conducted predominantly in Malaysia.

Geographical information:

Revenue information based on geographical location of customers' country of incorporation are as follows:

	As at Current Financial Quarter Ended	As at Preceding Corresponding Financial Quarter Ended
	29/02/2020	28/02/2019
	RM'000	RM'000
Malaysia	22,461	11,361
Other countries	2,267	13,232
	<u>24,728</u>	<u>24,593</u>

12. Valuation of property, plant and equipment

The valuations of property, plant and equipment have been brought forward without amendment from the audited financial statements for the year ended 31 August 2019.

13. Subsequent material events

There were no material events subsequent to the end of the current quarter under review, which required disclosure or adjustments to the quarterly financial statements except for the recent outbreak of COVID-19 pandemic and the Movement Control Order ("MCO") imposed by the Malaysian Government since 18 March 2020 which subsequently changed into Conditional MCO (CMCO) and Recovery MCO (RMCO) phases.

The Group's production and distribution operations had been suspended in compliance with the MCO. However, some of the production plants had resumed operation towards the end of April 2020 after obtaining "Approval for Partially Operation" issued by Ministry of International Trade and Industry (MITI). Despite the permit to partially operate, the manufacturing operations could only complete production of back orders as new orders from domestic and export markets were expectedly slow. This could adversely affect the Group's operations, cash flows and financial position for the coming financial period although the impact cannot be reasonably estimated at the date of this report.

The Group expects to face headwinds in its revenue as well as elevated collection risk, and has accordingly raised provisions on receivables. There is also an inevitable increase in operating costs and the fixed overheads incurred during MCO and CMCO will impact our margins. The Group is also likely to be impacted by the impairment in assets as a results of poor market conditions and business uncertainty.

14. Changes in composition of the Group

There were no material changes in the composition of the Group for the financial period under review including business combination, acquisition or disposal of subsidiaries and long term investments, restructuring or discontinuing of operations.

15. Contingent liabilities and assets

There were no contingent liabilities and assets as at the date of issue of this report.

16. Financial risk management

All aspects of the Group's financial risk management objectives and policies are consistent with those disclosed in the audited financial statements as at and for financial year ended 31 August 2019.

17. Status of corporate exercise

There were no any corporate exercise undertake or incomplete as at the date of issue of this report.

B. ADDITIONAL INFORMATION REQUIRED UNDER THE LISTING REQUIREMENTS

1. Review of Performance

FYE 2Q2020 compared with FYE 2Q2019

The Group's revenue for the current quarter increase 0.005% as compared to the preceding year quarter but with the pressure of downward selling price from competitors resulted the overall gross profit margin was adversely affected by 90% as compared to the preceding year quarter.

Compared with FYE 2Q2019, the provision for diminution in quoted investment was NIL in the current quarter due to no changes in the unit price of the quoted investment since Q12020.

2. Comparisons with preceding quarter's results

Sales were lower in the current quarter compared with the preceding quarter in FY 1Q2020 mainly due to reduced in export sales in current quarter.

3. Financial position and liquidity

Total assets of the Group stood at RM162.16 million at 2Q2020, a decreased of RM10.74 million from 1Q2020 mainly due to decrease in inventories and trade receivable and offset by increase in property, plant and equipment.

Total liabilities of the Group decrease of RM5.41 million to RM72.48 million mainly due to decrease in trade and other payable.

Equity attributable to equity holders of the Group was RM89.68 million as at 2Q2020 with net assets per share at RM1.20.

The Group's cash and cash equivalents has decrease by RM1.93 million in 2Q2020, this was mainly due to the decrease in fixed deposit.

4. Current year prospects

The COVID-19 pandemic presents a significant challenge to the global economy. The Group has significant sales exposure in international markets. Our traditional export market is similarly affected by the pandemic and the construction activities are not permitted to start. The Group expects the current financial year to be challenging due to the weak sentiments arising from the COVID-19 pandemic and on-going trade wars between China and the United States intensifies will affected both local and global economy.

This in turn may affect the demand for the Group's products and correspondingly assert a downward pressure on the Group's revenue and margins. The price fluctuation of our raw material will also have an impact on our selling price and profitability of the Group.

While lockdowns are slowly being lifted, uncertainty on both the domestic and international economy remains. The Group will continue to be vigilant on its capital expenditure and cash conservation measures in its business and will focus on securing sales in both local and overseas market. The Board will take the necessary measures to manage and mitigate these uncertainties in order to optimise the Group performance and will continue to implement any necessary action plans to minimise the Group losses and improve the Group cash flows to mitigate the adverse impact on the Group performance.

5. Variance from profit forecast and profit guarantee

The Group did not issue any profit forecast or profit guarantee for the financial period under review.

6. Taxation

	As at end of Current Financial Period Ended 29/02/2020 RM'000	As at Preceding Financial Year 31/08/2019 RM'000
<u>Malaysian taxation</u>		
Income tax		
- Current year overprovision	-	-
- Prior year over provision	-	-
- Deferred tax	-	-
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The Group did not provide any tax for the current quarter.

7. Group borrowings and debts securities

	As at Financial Year Ended 29/02/2020 RM'000	As at Preceding Financial Year Ended 31/08/2019 RM'000
a) <u>Long term borrowings:</u>		
Term loan - secured	6,345	5,813
<u>Short term borrowings:</u>		
Term loan - secured	739	2,741
Hire purchase - secured	365	776
Trade credit facilities - secured	16,805	13,871
- unsecured	4,033	5,000
Bank overdraft	6,251	5,998
	<u>28,193</u>	<u>28,386</u>
Total borrowings	<u>34,538</u>	<u>34,199</u>

b) There were no borrowings in foreign currency.

8. Trade receivables

	As at end of Current Quarter 29/02/2020 RM'000	As at Preceding Financial Year End 31/08/2019 RM'000
Trade receivable	36,700	43,355
Less: Accumulated impairment losses	(10,987)	(10,987)
Add/(Less): Reversal/(Allowance) for impairment	403	-
	<u>26,116</u>	<u>32,368</u>

The Group's normal trade credit terms range from 60 to 120 (2019: 60 to 120) days. Other credit terms are assessed and approved on a case by case basis. Trade receivables are recognised at their original invoice amounts which represents their value on initial recognition.

9. Off balance sheet financial instruments

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

10. Material litigation

There is no material litigation as at the date of issuance of this quarterly report against the Group.

11. Proposed dividend

The Board of Directors has not recommended any dividend for the financial quarter under review.

12. Earnings/(Losses) per share

The basic earnings per share is calculated by dividing the Group's profit/(loss) for the financial period attributable to owners of the Company by the weighted average number of ordinary shares in issue during the financial period as follows:

	Current Year Quarter 29/02/2020	Preceding Year Corresponding Quarter 28/02/2019	Current Year To Date 29/02/2020	Preceding Year Corresponding Quarter To Date 28/02/2019
Profit/(Loss) attributable to equity holders of the Company (RM'000)	(5,337)	(1,688)	(6,754)	(4,385)
Weighted average number of ordinary shares in issue ('000)	74,625	74,625	74,625	74,625
Basic Earnings per share (sen)	(7.15)	(2.26)	(9.05)	(5.88)

There is no diluted earnings per share as the Company does not have any convertible financial instruments as at the end of the current quarter and financial period-to-date.

13. Notes to the Statement of Comprehensive Income

Included in the statement of comprehensive income for the current quarter and financial year-to-date, are as follows:

	Current Quarter 29/02/2020 RM'000	Current year-to-date 29/02/2020 RM'000
a) Interest income	(63)	(91)
b) Interest expense	504	1,020
c) Depreciation and amortisation	480	942
d) Realised foreign exchange gain/(loss)	(3)	32
e) Unrealised foreign exchange gain/(loss)	(20)	-
f) Rental income	(88)	(166)
g) Allowance/(Reversal) for impairment - trade receivables	(100)	(403)

By Order of the Board.