

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

Quarterly report on consolidated results for the fourth quarter ended 31 August 2021.  
The figures have not been audited.

**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**

**For the Fourth Financial Quarter Ended 31 August 2021**

	2021 Current Quarter Ended  31/8/2021 <u>(RM'000)</u>	2020 Comparative Quarter Ended  31/8/2020 <u>(RM'000)</u>	2021 12 months Cumulative to date  31/8/2021 <u>(RM'000)</u>	2020 12 months Cumulative to date  31/8/2020 <u>(RM'000)</u>
<b><u>Continuing Operations</u></b>				
Revenue	23,912	14,726	84,481	80,101
Cost of sales	(21,182)	(14,366)	(75,367)	(69,626)
Gross profit	2,730	360	9,114	10,475
Other income	873	1,513	1,242	3,051
Increase/(Decrease) in fair value of quoted investment through profit and loss	1,743	(1,452)	(1,452)	(6,099)
Provision for increase/(decrease) in fair value of investment properties through profit and loss	(341)	(120)	(341)	(120)
Administrative and other expenses	(8,627)	(7,745)	(23,687)	(23,558)
Finance cost	(401)	(449)	(1,687)	(1,810)
Profit/(Loss) before taxation	(4,023)	(7,893)	(16,811)	(18,061)
Taxation	(25)	-	(25)	-
Profit/(Loss) after taxation	(4,048)	(7,893)	(16,836)	(18,061)
<b><u>Other comprehensive income for the period</u></b>				
Dividend paid	-	-	-	-
Total comprehensive income/(loss) for the period	(4,048)	(7,893)	(16,836)	(18,061)
Profit/(Loss) for the period attributable to:				
Owners of the Company	(4,048)	(7,893)	(16,836)	(18,061)
Minority interest	-	-	-	-
	(4,048)	(7,893)	(16,836)	(18,061)
Total comprehensive income attributable to:				
Owners of the Company	(4,048)	(7,893)	(16,836)	(18,061)
Minority interest	-	-	-	-
	(4,048)	(7,893)	(16,836)	(18,061)
<b>Earnings per share</b>				
Basic (based on ordinary shares - sen)	(5.42)	(10.58)	(22.56)	(24.20)
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)	0.82		1.05	

(The Condensed Consolidated Statement on Comprehensive Income should be read in conjunction with the Audited Financial Statements for the year ended 31 August 2020.)

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**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**  
**For the Fourth Financial Quarter Ended 31 August 2021**

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

	Notes	2021		2020			
		Current Quarter Ended	Comparative Quarter Ended	changes (%)	12 months Cumulative to date	Comparative Cumulative to date	changes (%)
		31/8/2021	31/8/2020		31/8/2021	31/8/2020	
		(RM'000)	(RM'000)		(RM'000)	(RM'000)	
<b>Continuing Operations</b>							
Revenue		23,912	14,726	62.38	84,481	80,101	5.47
Cost of sales		(21,182)	(14,366)	47.45	(75,367)	(69,626)	8.25
Gross profit		2,730	360	658.33	9,114	10,475	(12.99)
Other income		873	1,513	(42.30)	1,242	3,051	(59.29)
Increase/(Decrease) in fair value of quoted investment through profit and loss		1,743	(1,452)	(220.04)	(1,452)	(6,099)	(76.19)
Provision for increase/(decrease) in fair value of investment properties through profit and loss		(341)	(120)		(341)	(120)	
Administrative and other expenses		(8,627)	(7,745)	11.39	(23,687)	(23,558)	0.55
Finance cost		(401)	(449)	(10.69)	(1,687)	(1,810)	(6.80)
Profit/(Loss) before taxation		(4,023)	(7,893)	(49.03)	(16,811)	(18,061)	(6.92)
Taxation		(25)	-		(25)	-	
Profit/(Loss) after taxation		(4,048)	(7,893)	(48.71)	(16,836)	(18,061)	(6.78)
<b>Other comprehensive income/(loss) for the period</b>							
Dividend paid		-	-		-	-	
Total comprehensive income/(loss) for the period		(4,048)	(7,893)		(16,836)	(18,061)	
<b>Profit/(Loss) for the period attributable to:</b>							
Owners of the Company		(4,048)	(7,893)		(16,836)	(18,061)	
Minority interest		-	-		-	-	
Total comprehensive income/(loss) attributable to:		(4,048)	(7,893)		(16,836)	(18,061)	
Owners of the Company		(4,048)	(7,893)		(16,836)	(18,061)	
Minority interest		-	-		-	-	
Earnings per share							
Basic (based on ordinary shares - sen)	A9	(5.42)	(10.58)		(22.56)	(24.20)	
		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		0.82			1.05	

(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 (%)
	31/8/2021	31/5/2021	
	(RM'000)	(RM'000)	
<u>Continuing Operations</u>			
Revenue	23,912	23,949	-0.15%
Cost of sales	(21,182)	(20,379)	3.94%
Gross profit	2,730	3,570	-23.53%
Other income	873	217	-302.30%
Increase/(Decrease) in fair value of quoted investment through profit and loss	1,743	(1,162)	-250.00%
Provision for increase/(decrease) in fair value of investment properties through profit and loss	(341)	-	0.00%
Administrative and other expenses	(8,627)	(4,439)	94.35%
Finance cost	(401)	(506)	-20.75%
Profit/(Loss) before taxation	(4,023)	(2,320)	73.41%
Taxation	(25)	-	0.00%
Profit/(Loss) after taxation	(4,048)	(2,320)	74.48%

(The Condensed Consolidated Statement on Comprehensive Income should be read in conjunction with the Audited Financial Statements for the year ended 31 August 2020.)

CONCRETE ENGINEERING PRODUCTS BERHAD

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(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

**As at 31 August 2021**

	Notes	AS AT 31/8/2021 RM '000	AS AT 31/8/2020 RM '000
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment		23,537	23,829
Right of use assets		14,400	15,572
Investment properties		12,948	13,276
Other investment		28,463	29,915
		<u>79,348</u>	<u>82,592</u>
<b>Current Assets</b>			
Inventories		32,236	39,573
Trade receivables	B8	16,754	20,523
Other receivables, deposit and prepayments		2,179	2,756
Tax recoverable	B6	1,375	1,913
Fixed deposit with licensed banks		5,420	4,075
Cash and bank balances		2,157	231
		<u>60,121</u>	<u>69,071</u>
<b>TOTAL ASSETS</b>		<u>139,469</u>	<u>151,663</u>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity attributable to owners of the parent</b>			
Share capital		75,345	75,345
Retained profit/(loss)		(13,813)	3,023
Total equity		<u>61,532</u>	<u>78,368</u>
<b>Non-current Liabilities</b>			
Lease liabilities		752	1,461
Long term borrowings	B7	405	643
		<u>1,157</u>	<u>2,104</u>
<b>Current Liabilities</b>			
Trade payables		26,342	19,845
Other payables		21,270	19,942
Lease liabilities		805	866
Short term borrowings	B7	26,148	27,360
Bank overdraft	B7	2,215	3,178
		<u>76,780</u>	<u>71,191</u>
Total Liabilities		<u>77,937</u>	<u>73,295</u>
<b>TOTAL EQUITY AND LIABILITIES</b>		<u>139,469</u>	<u>151,663</u>
<b>Net Assets Per Share (RM)</b>	A10	0.82	1.05

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the year ended 31 August 2020.)

**CONCRETE ENGINEERING PRODUCTS BERHAD**  
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**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**  
**For the financial period ended 31 August 2021**

	Attributable to equity holders of the Company		
	<u>Non-distributable</u>	<u>Distributable</u>	
	Share capital RM'000	Accumulated profit/(loss) RM'000	Total RM'000
<b><u>4th quarter ended 31 August 2021</u></b>			
Balance at 1 September 2020	75,345	3,023	78,368
Total comprehensive income/(loss)	-	(16,836)	(16,836)
Balance at 31 August 2021	<u>75,345</u>	<u>(13,813)</u>	<u>61,532</u>
<b><u>4th quarter ended 31 August 2020</u></b>			
Balance at 1 September 2019	75,345	21,084	96,429
Total comprehensive income/(loss)	-	(10,168)	(18,061)
Balance at 31 August 2020	<u>75,345</u>	<u>3,023</u>	<u>78,368</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 2020.)

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**  
**For the financial period ended 31 August 2021**

	12 months ended	
	31/8/2021	31/8/2020
	<u>RM'000s</u>	<u>RM'000s</u>
<b>Cash flows from operating activities</b>		
Profit/(Loss) before taxation	(16,811)	(18,061)
Adjustments for:		
Fair value through profit and loss on other investments	1,452	6,099
Fair value (gain)/loss on investment properties	341	120
Depreciation of property, plant and equipment	1,911	1,523
Depreciation of right of use assets	1,203	1,253
Allowance/(Reversal) for impairment - trade receivables	(9,924)	900
Interest expenses	1,687	1,810
Dividend income	-	(616)
Interest income	(365)	(1,213)
Unrealised foreign exchange (gain)/loss	773	67
Operating profit before changes in working capital	<u>(19,733)</u>	<u>(8,118)</u>
Changes in working capital:		
Net change in inventories	7,337	5,705
Net change in receivables	13,497	10,805
Net change in payables	7,825	(2,405)
Cash generated from operating activities	<u>8,926</u>	<u>5,987</u>
Net income tax paid/(recover)	513	(264)
Interest paid	(1,687)	(1,688)
Net cash generated from/(used in) operating activities	<u>7,752</u>	<u>4,035</u>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(1,619)	(1,573)
Dividend received	-	616
Interest received	365	1,213
Placement/(Uplift) of deposit with a licensed bank	(3,732)	(652)
Net cash generated from/(used in) investing activities	<u>(4,986)</u>	<u>(396)</u>
<b>Cash flows from financing activities</b>		
Net drawdown/(repayment) of trade credit facilities	4,156	2,838
Net drawdown/(repayment) of hire purchase	(2,493)	(808)
Net drawdown/(repayment) of term loan	(195)	(1,716)
Payment of principal portion of lease liability	(940)	(940)
Net cash generated from/(used in) financing activities	<u>1,468</u>	<u>(626)</u>
Net changes in cash and cash equivalents	4,234	3,013
Cash and cash equivalents at the beginning of financial period	<u>1,128</u>	<u>(1,885)</u>
Cash and cash equivalents at end of financial period	<u>5,362</u>	<u>1,128</u>
<b>Cash and cash equivalent comprise the following:</b>		
Bank and cash balances	2,157	231
Deposits with licensed banks	5,420	4,075
Bank overdraft	(2,215)	(3,178)
	<u>5,362</u>	<u>1,128</u>

(The Condensed Consolidated Cash Flow Statement should be read in conjunction with the Audited Financial Statements for the year ended 31 August 2020.)

## **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 2020.

### **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 2020, the Group and the Company adopted the following new and amended MFRSs and IC Interpretations:

<b>Description</b>	<b>period beginning on or</b>
Amendment to MFRS 3: Definition of a Business	1 January 2020
Amendment to MFRS 9, MFRS 139 AND MFRS 7: Interest Rate Benchmark Reform	1 January 2020
Amendment to MFRS 101: Definition of Material	1 January 2020
Amendment to MFRS 108: Definition of Material	1 January 2020
Amendment to MFRS 16: Covid-19 Related Rent Concessions	1 June 2020

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.

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**

MFRS 17: Insurance Contracts	1 January 2021
Amendment to MFRS 3: Reference to the Conceptual Framework	1 January 2022
Amendment to MFRS 101: Classification of Liabilities as Current or Non-current	1 January 2022
Amendment to MFRS 116: Property, Plant and Equipment - Proceed before Intended Use	1 January 2022
Amendment to MFRS 137: Onerous Contracts - Cost of Fulfilling a Contract	1 January 2022
Annual Improvements to MFRS 2018 - 2020	1 January 2022

#### **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 2020 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 an increase in fair value of quoted investments totalling RM1.74 million for the current quarter. This represent an increase in market value of our quoted securities held during the current quarter.

### **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 year amounting to RM16.84 million 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 31 August 2021 of RM61.53 million (31 August 2020: RM78.37 million) for the Group on the number of shares in issue during the year of 74,625,000 (31 August 2020: 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 31/8/2021 RM'000	As at Preceding Corresponding Financial Quarter Ended 31/8/2020 RM'000
Malaysia	16,845	5,699
Other countries	7,067	3,602
	<u>23,912</u>	<u>14,726</u>

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

The valuations of property, plant and equipment have been revised according to the recent valuation conducted on 30 August 2021.

**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 the following:

With the approval issued by Ministry of International Trade and Industry (MITI), the Group's production and distribution operations are allowed under the restriction SOPs whereby only 60% workforce are permitted to be physically present at the workplace. On 15 August 2021, under the new policy issued by MITI, the allowed capacity for operation is determined by the percentage of fully vaccinated workers. Due to this, Cepco unable to run the production in full capacity and causes delay in delivery orders.

With the compliance of the several National Recovery Plan's phases have adversely affect the Group's operations. 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 all the Movement Control Order and National Recovery Plan's phases 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 2020.

#### **17. Status of corporate exercise**

The Company is undertaking a private placement of new ordinary shares of up to 20% of the total number of it issued shares. Approval from shareholders of the Company on the 20% General Mandate has been obtained at its 36th Annual General Meeting convened on 13 January 2021, whereby the Board had been authorised to allot and issue new shares not exceeding 20% of the issued share capital of the Company. The said approval shall continue to be in force, unless revoked or varied by the Company at a general meeting or until the conclusion of the next AGM of the Company.

Approval from Bursa Malaysia Securities Berhad have been obtained on 10 March 2021. On 3 September 2021, Bursa have granted CEPCO an extension of time until 31 December to complete the implementation of the Private placement.

### **B. ADDITIONAL INFORMATION REQUIRED UNDER THE LISTING REQUIREMENTS**

#### **1. Review of Performance**

##### *FYE 4Q2021 compared with FYE 4Q2020*

The Group's revenue and gross profit margin for the current quarter increase 62.38% and 658.33% as compared to the preceding year quarter due to recovery from the Conditional MCO (CMCO) and Recovery MCO (RMCO) phases from June 2020 onward.

#### **2. Comparisons with preceding quarter's results**

There is a reduced of sales and gross profit margin of 0.15% and 23.53% in the current quarter compared with the preceding quarter in FY 3Q2021 mainly due to product mix.

#### **3. Financial position and liquidity**

Total assets of the Group stood at RM139.47 million at 4Q2021, a decrease of RM0.37 million from 3Q2021 mainly due to decrease in inventory and off set with fixed deposit.

Total liabilities of the Group increase RM3.68 million to RM77.94 million at 4Q2021 as compare to 3Q2021, mainly due to increase in trade payables and offset with bank overdraft.

Equity attributable to equity holders of the Group was RM61.53 million as at 4Q2021 with net assets per share at RM0.82.

The Group's cash and cash equivalents has increase by RM6.42 million in 4Q2021 as compare to 3Q2021, this was mainly due to the increase in fixed deposit placement.

#### **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. As for the local market, due to very strict guidelines and Standard Operating Procedures during all MCO and National Recovery Plan phases, some of the project sites are still unable to proceed with the piling activities. 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

The current political climate and the lack of foreign direct investments into Malaysia also have an impact to our revenue. This coupled with the rising steel prices and international inbound charges will certainly offset our performance as substantial amount of our contract are fixed price. The price fluctuation of other major raw material will also have an impact on our selling price and profitability of the Group.

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 31/8/2021 RM'000	As at Preceding Financial Year Ended 31/08/2020 RM'000
<b>Malaysian taxation</b>		
Income tax	-	-
- Current year overprovision	-	-
- Prior year over provision	-	-
- Deferred tax	-	-
	<u>-</u>	<u>-</u>

The Group did not provide any tax for the current quarter.

## 7. Group borrowings and debts securities

	As at Financial Year Ended 31/8/2021 RM'000	As at Preceding Financial Year Ended 31/08/2020 RM'000
a) <u>Long term borrowings:</u>		
Term loan - secured	405	600
Hire purchase - secured	-	43
<u>Short term borrowings:</u>		
Term loan - secured	3,635	6,128
Hire purchase - secured	145	177
Trade credit facilities - secured	20,788	16,600
- unsecured	1,580	4,455
Bank overdraft	2,215	3,178
	<u>28,363</u>	<u>30,538</u>
Total borrowings	<u>28,768</u>	<u>31,181</u>

b) There were no borrowings in foreign currency.

## 8. Trade receivables

	As at end of Current Quarter 31/8/2021 RM'000	As at Preceding Financial Year Ended 31/08/2020 RM'000
Trade receivable	18,485	32,178
Less: Accumulated impairment losses	(11,655)	(10,987)
Add/(Less): Reversal/(Allowance) for impairment	<u>9,924</u>	<u>(668)</u>
	<u>16,754</u>	<u>20,523</u>

The Group's normal trade credit terms range from 60 to 120 (2020: 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 any 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 31/8/2021	Preceding Year Corresponding Quarter 31/8/2020	Current Year To Date 31/8/2021	Preceding Year Corresponding Quarter To Date 31/8/2020
Profit/(Loss) attributable to equity holders of the Company (RM'000)	(4,048)	(7,893)	(16,836)	(18,061)
Weighted average number of ordinary shares in issue ('000)	74,625	74,625	74,625	74,625
Basic Earnings per share (sen)	(5.42)	(10.58)	(22.56)	(24.20)

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 31/8/2021 RM'000	Current year-to-date 31/8/2021 RM'000
a) Interest income	(346)	(365)
b) Interest expense	401	1,687
c) Depreciation & amortisation of property, plant and equipment	762	1,911
d) Depreciation of right of use assets	177	1,203
e) Unrealised foreign exchange (gain)/loss	728	773
f) Rental income	(87)	(353)
g) Allowance/(Reversal) for impairment - trade receivables	(506)	(227)
h) Reversal of bad debts written off	(44)	(44)

By Order of the Board.