



SINOTOP HOLDINGS BERHAD

(114842-H)

(Incorporated In Malaysia)

QUARTERLY UNAUDITED FINANCIAL REPORT FOR THE PERIOD ENDED 30 SEPTEMBER 2014

CONTENTS

1. Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income
2. Unaudited Condensed Consolidated Statement of Financial Position
3. Unaudited Condensed Consolidated Statement of Cash Flows
4. Unaudited Condensed Consolidated Statements of Changes in Equity
5. Explanatory Notes
 - (i) Part A – Explanatory Notes Pursuant to MFRS134
 - (ii) Part B – Explanatory Notes Pursuant to the Main Market Listing Requirements

SINOTOP HOLDINGS BERHAD CO. NO. 114842-H

INTERIM FINANCIAL STATEMENTS FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2014

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

| | 3 MONTHS | | CUMULATIVE | |
|--|--|--|--|---|
| | CURRENT YEAR QUARTER ENDED 30/9/2014 RM'000 (Unaudited) | PRECEDING YEAR CORRESPONDING QUARTER ENDED 30/9/2013 RM'000 (Audited) | CURRENT YEAR TO DATE ENDED 30/9/2014 RM'000 (Unaudited) | PRECEDING YEAR CORRESPONDING PERIOD ENDED 30/9/2013 RM'000 (Audited) |
| Revenue | 45,137 | 49,037 | 117,123 | 121,306 |
| Operating expenses | (45,541) | (47,933) | (114,834) | (118,709) |
| Other operating income | 105 | 321 | 658 | 1,103 |
| Profit from operations | (299) | 1,425 | 2,947 | 3,700 |
| Finance costs | (40) | (10) | (43) | (199) |
| (Loss) / profit before taxation | (339) | 1,415 | 2,904 | 3,501 |
| Taxation | (271) | (356) | (1,100) | (985) |
| (Loss) / profit for the financial period | (610) | 1,059 | 1,804 | 2,516 |
| Other comprehensive income, net of tax | | | | |
| Foreign currency translation differences for foreign operations | 5,218 | 1,559 | (3,324) | 13,315 |
| Total comprehensive income / (expense) for the period | 4,608 | 2,618 | (1,520) | 15,831 |
| (Loss) / Profit attributable to: | | | | |
| Equity holders of the parent | (610) | 1,059 | 1,804 | 2,516 |
| Minority interest | - | - | - | - |
| | (610) | 1,059 | 1,804 | 2,516 |
| Total comprehensive income / (expense) attributable to: | | | | |
| Equity holders of the parent | 4,608 | 2,618 | (1,520) | 15,831 |
| Minority interest | - | - | - | - |
| | 4,608 | 2,618 | (1,520) | 15,831 |
| (Loss) / Earnings per share (sen) : | | | | |
| - Basic | (0.03) | 0.05 | 0.09 | 0.13 |
| - Diluted | N/A | N/A | N/A | N/A |

This statement should be read in conjunction with the notes to this report.

INTERIM FINANCIAL STATEMENTS FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2014

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

| | AS AT 30/9/2014 RM'000 UNAUDITED | AS AT 31/12/2013 RM'000 AUDITED |
|--|---|--|
| ASSETS | | |
| Non-current assets | | |
| Property, Plant and Equipment | 47,570 | 52,458 |
| Land use rights | 6,231 | 6,347 |
| Other Investments | 12,274 | 12,502 |
| | 66,075 | 71,307 |
| Current Assets | | |
| Land use rights | 36 | 151 |
| Inventories | 14,179 | 15,073 |
| Trade and other receivables | 91,821 | 85,890 |
| Cash and cash equivalents | 13,482 | 19,559 |
| Tax Recoverable | 30 | 30 |
| | 119,548 | 120,703 |
| Total assets | 185,623 | 192,010 |
| EQUITY AND LIABILITIES | | |
| Equity attributable to equity holders of the parent | | |
| Share Capital | 394,899 | 394,899 |
| Statutory reserve | 14,924 | 14,718 |
| Reverse take over reserve | (328,124) | (328,124) |
| Foreign currency translation reserve | 14,563 | 17,887 |
| Retained profits | 82,594 | 80,997 |
| Total equity | 178,856 | 180,377 |
| Current Liabilities | | |
| Trade and other payables | 6,391 | 11,095 |
| Income tax payable | 376 | 538 |
| Total current liabilities | 6,767 | 11,633 |
| Total liabilities | 6,767 | 11,633 |
| Total equity and liabilities | 185,623 | 192,010 |
| Net assets per share (RM) | 0.09 | 0.09 |

This statement should be read in conjunction with the notes to this report.

SINOTOP HOLDINGS BERHAD CO. NO. 114842-H

INTERIM FINANCIAL STATEMENTS FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2014

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

| | < ----- Non distributable ----- > | | | | Distributable Unappropriated Profits RM '000 | Total Equity RM '000 |
|--|-----------------------------------|---|---------------------------------|---|---|----------------------------|
| | Share Capital RM '000 | Reverse take-over reserve RM '000 | Statutory reserve RM '000 | Foreign currency translation reserves RM '000 | | |
| Balance at 1/1/2014 | 394,899 | (328,124) | 14,717 | 17,887 | 80,997 | 180,376 |
| Total comprehensive income for the financial year | - | - | - | (3,324) | 1,804 | (1,520) |
| Transfer to statutory reserve | - | - | 207 | - | (207) | - |
| Balance at 30/9/2014 (Unaudited) | 394,899 | (328,124) | 14,924 | 14,563 | 82,594 | 178,856 |
| | | | | | | |

This statement should be read in conjunction with the notes to this report.

INTERIM FINANCIAL STATEMENTS FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2014

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

| | AS AT CURRENT FINANCIAL PERIOD ENDED 30/9/2014 RM'000 UNAUDITED | AS AT PRECEDING FINANCIAL YEAR ENDED 31/12/2013 RM'000 AUDITED |
|--|---|--|
| OPERATING ACTIVITIES | | |
| Profit before taxation | 2,904 | 3,574 |
| Adjustments for :- | | |
| Depreciation | 4,398 | 6,051 |
| Amortisation of land use right | 110 | 144 |
| Allowance for impairment losses in trade receivables | 1,209 | 897 |
| Unrealised loss on foreign exchange | - | 712 |
| Write-back of allowance for impairment losses on trade receivables | - | (1,470) |
| Non-operating items | | |
| - interest expenses | - | 186 |
| - interest income | (137) | (128) |
| Changes in working capital | | |
| - Inventories | 894 | (1,986) |
| - Trade receivables and other receivables | (7,140) | (7,123) |
| - Trade and other payables | (4,705) | (2,165) |
| Cash generated from operations | <u>(2,467)</u> | <u>(1,308)</u> |
| Interest paid on borrowing | - | (186) |
| Tax paid | (1,262) | (1,536) |
| Net cash generated from operating activities | <u>(3,729)</u> | <u>(3,030)</u> |
| INVESTING ACTIVITIES | | |
| Purchase of property, plant and equipment | (505) | (2,191) |
| Interest received | 137 | 128 |
| Proceeds from disposal of property, plant and equipment | - | 12 |
| Refund of other investment | - | 6,605 |
| Net cash used in investing activities | <u>(368)</u> | <u>4,554</u> |
| FINANCING ACTIVITIES | | |
| Net (repayment)/drawdown of bank loans | - | (15,490) |
| Net cash generated from financing activities | <u>-</u> | <u>(15,490)</u> |
| Decrease in cash and cash equivalents | (4,097) | (13,966) |
| Foreign exchange translation differences | (1,980) | 2,666 |
| Cash and cash equivalents at beginning of the year | 19,559 | 30,859 |
| Cash and cash equivalents at end of the period | <u>13,482</u> | <u>19,559</u> |

Note :

() Denotes cash outflow

This statement should be read in conjunction with the notes to this report.



SINOTOP HOLDINGS BERHAD (114842-H)

**QUARTERLY REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2014
PART A - EXPLANATORY NOTES PURSUANT TO MFRS 134**

A1. BASIS OF PREPARATION

These condensed consolidated interim financial statements are unaudited and have been prepared in accordance with MFRS 134: Interim Financial Reporting, and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial report should be read in conjunction with the audited financial statements of the Group for the year ended 31 December 2013.

These explanatory notes attached to the condensed 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 2013.

A2. SIGNIFICANT ACCOUNTING POLICIES

During the current financial year, the Group has adopted the following new accounting standards and interpretations (including the consequential amendments, if any):-

MFRSs and IC Interpretations (Including The Consequential Amendments)

MFRS 10 Consolidated Financial Statements

MFRS 11 Joint Arrangements

MFRS 12 Disclosure of Interests in Other Entities

MFRS 13 Fair Value Measurement

MFRS 119 (2011) Employee Benefits

MFRS 127 (2011) Separate Financial Statements

MFRS 128 (2011) Investments in Associates and Joint Ventures

Amendments to MFRS 7: Disclosures – Offsetting Financial Assets and Financial Liabilities

Amendments to MFRS 10, MFRS 11 and MFRS 12: Transition Guidance

Amendments to MFRS 101: Presentation of Items of Other Comprehensive Income

IC Interpretation 20 Stripping Costs in the Production Phase of a Surface Mine

Annual Improvements to MFRSs 2009 – 2011 Cycle

The adoption of the above accounting standards and interpretations (including the consequential amendments) did not have any material impact on the Group's financial statements except as follows:-

MFRS 10 replaces the consolidation guidance in MFRS 127 and IC Interpretation 112. Under MFRS 10, there is only one basis for consolidation, which is control. Extensive guidance has been provided in the standard to assist in the determination of control. There was no financial impact on the financial statement of the Group upon its initial application but may impact its future disclosures.

MFRS 13 defines fair value, provides guidance on how to determine fair value and requires disclosures about fair value measurements. The scope of MFRS 13 is broad; it applies to both financial instrument items and non-financial instrument items for which other MFRSs require or permit fair value measurements and disclosures about fair value measurements, except in specified circumstances. MFRS 13 has been applied prospectively as of the beginning of the current financial year and there was no financial impact on the financial statements of the Group upon its initial application.



SINOTOP HOLDINGS BERHAD (114842-H)

A2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

The amendments to MFRS 7 (Disclosures – Offsetting Financial Assets and Financial Liabilities) require disclosures that will enable users of an entity’s financial statements to evaluate the effect or potential effect of netting arrangements, including rights of set-off associated with the entity’s recognised financial assets and recognised financial liabilities, on the entity’s financial position. There was no financial impact on the financial statements of the Group upon its initial application.

The amendments to MFRS 101 retain the option to present profit or loss and other comprehensive income in either a single statement or in two separate but consecutive statements. In addition, items presented in other comprehensive income section are to be grouped based on whether they are potentially re-classifiable to profit or loss subsequently i.e. those that might be reclassified and those that will not be reclassified. Income tax on items of other comprehensive income is required to be allocated on the same basis. There will be no financial impact on the financial statements of the Group upon its initial application other than the presentation format of the statements of profit or loss and other comprehensive income.

The Annual Improvements to MFRSs 2009 – 2011 Cycle contain amendments to MFRS 1, MFRS 101, MFRS 116, MFRS 132 and MFRS 134. These amendments have no material impact on the financial statements of the Group upon their initial application

The Group has not applied in advance the following accounting standards and interpretations (including the consequential amendments) that have been issued by the Malaysian Accounting Standards Board (“MASB”) but are not yet effective for the current financial year:-

| MFRSs and IC Interpretations (Including The Consequential Amendments) | Effective Date |
|--|---------------------------|
| MFRS 9 (2009) Financial Instruments | } To be announced by MASB |
| MFRS 9 (2010) Financial Instruments | |
| MFRS 9 Financial Instruments (Hedge Accounting and Amendments to MFRS 7, MFRS 9 and MFRS 139) | |
| Amendments to MFRS 9 and MFRS 7: Mandatory Effective Date of MFRS 9 and Transition Disclosures | |
| Amendments to MFRS 10, MFRS 12 and MFRS 127 (2011): Investment Entities | 1 January 2014 |
| Amendments to MFRS 119: Defined Benefit Plans – Employee Contributions | 1 July 2014 |
| Amendments to MFRS 132: Offsetting Financial Assets and Financial Liabilities | 1 January 2014 |
| Amendments to MFRS 136: Recoverable Amount Disclosures for Non-financial Assets | 1 January 2014 |
| Amendments to MFRS 139: Novation of Derivatives and Continuation of Hedge Accounting | 1 January 2014 |
| IC Interpretation 21 Levies | 1 January 2014 |
| Annual Improvements to MFRSs 2010 – 2012 Cycle | 1 July 2014 |
| Annual Improvements to MFRSs 2011 – 2013 Cycle | 1 July 2014 |

The adoption of the above MFRSs, IC Interpretation and Amendments to MFRSs did not have any significant financial impact to the Group.



SINOTOP HOLDINGS BERHAD (114842-H)

A3. AUDITORS' REPORT

The auditors' report of the preceding financial year of the Group was not subject to any qualification.

A4. SEASONAL OR CYCLICAL FACTORS

The Group's sales of fabric products are subject to seasonality effect by virtue of fabrics being a primary input of fashion and some household products. The majority of the Group's customers are downstream players, ie mainly export-oriented garment manufacturers. As such, sales of the Group's fabric products are affected by factors such as change in fashion trends, consumer taste and surge in demand ahead of festive seasons.

Fluctuation in Renminbi exchange rate and the generally higher production costs (primarily contributed by higher wages and utilities costs) do impact the Group's financial performance. Consumer sentiment is another important factor that impacts the Group's earnings, given their spending pattern varies at different stages in the economic cycle, which will affect the demand for fashion products and consequently the demand over the Group's fabric products.

Nonetheless, being a relatively established player in the fabric manufacturing industry, the Group is able to ride on its competitive advantages to secure more sales in the export segment, as well as exploring new segments in the domestic market.

A5. EXCEPTIONAL ITEMS

Not applicable.

A6. CHANGES IN ESTIMATES

There were no changes to the estimates that had been used in the preparation of the current financial statements.

A7. ISSUANCE AND REPAYMENT OF DEBT AND EQUITY SECURITIES

There were no share buy-backs, share cancellations, shares held as treasury shares and resale of treasury shares for the financial period under review.

A8. DIVIDEND

There were no dividends paid for the financial period ended 30 September 2014.



SINOTOP HOLDINGS BERHAD (114842-H)

A9. SEGMENTAL INFORMATION

Information on business segments is not presented as the Group operates primarily in the manufacturing and sale of fabric products.

Revenue by geographical segment is based on the geographical location of the customers. As substantial amount of the Group's assets and liabilities are located in PRC and accordingly, no separated geographical segment for assets and liabilities has been presented for the financial period.

Geographical Segments

The following table provides an analysis of the Group's revenue by geographical segments:

| | Individual Quarter | | Cumulative Months | |
|----------------|---|---|---|--|
| | Current Quarter Ended 30/9/2014 RM'000 | Preceding Year Corresponding Quarter Ended 30/9/2013 RM'000 | Current Year To Date Ended 30/9/2014 RM'000 | Preceding Year Corresponding Period Ended 30/9/2013 RM'000 |
| Revenue | | | | |
| Domestic Sales | 39,468 | 35,440 | 96,057 | 93,081 |
| Overseas Sales | 5,669 | 13,597 | 21,066 | 28,225 |
| Total | 45,137 | 49,037 | 117,123 | 121,306 |

The Group's revenue, based on customers' locations, is derived mainly from the PRC and other overseas countries.

A10. VALUATION OF PROPERTY, PLANT AND EQUIPMENT

Not applicable

A11. EVENTS SUBSEQUENT TO BALANCE SHEET DATE

There were no material events subsequent to the end of the period reported on that have not been reflected in the financial statements for the said period made up to a date not earlier than 7 days from the date of issue of this quarterly report.

A12. CHANGES IN THE COMPOSITION OF THE GROUP

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

A13. CHANGES IN CONTINGENT LIABILITIES / ASSETS

- (i) There were no contingent liabilities as at the date of this announcement.
- (ii) There are no changes in contingent assets since the last annual financial statements.

A14. CAPITAL COMMITMENTS

| | RM '000 |
|---|---------|
| Approved and contracted for : | |
| Purchase of property, plant and equipment | 2,395 |



SINOTOP HOLDINGS BERHAD (114842-H)

A15. FOREIGN CURRENCY TRANSLATION

The translation of the condensed consolidated financial statements from RMB to RM is based on the following exchange rates:-

| | As at Quarter Ended 30/9/2014 | As at Financial Year Ended 31/12/2013 |
|---|--|--|
| Condensed consolidated statement of comprehensive income Based on average rates for the financial period/year RMB1.00 to RM | 0.5251 | 0.5163 |
| Condensed consolidated statement of financial position Based on closing rates for the financial period/year RMB1.00 to RM | 0.5323 | 0.5422 |

A16. SIGNIFICANT RELATED PARTY TRANSACTION

There was no related party transaction during the current financial period under review.



SINOTOP HOLDINGS BERHAD (114842-H)

QUARTERLY REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2014

PART B - EXPLANATORY NOTES PURSUANT TO THE MAIN MARKET LISTING REQUIREMENTS

B1. REVIEW OF PERFORMANCE FOR THE CURRENT QUARTER AND FINANCIAL YEAR & CORRESPONDING QUARTER IN THE PRECEDING FINANCIAL YEAR

REVENUE

During the current quarter, being the third quarter of the financial year ending 31 December 2014, the Group recorded revenue of RM45.14 million, generated from the manufacturing and sales of customized woven loom-state fabrics made from cotton, synthetic and mixed yarn.

Sales revenue decreased by RM3.9 million compared to the corresponding quarter in the preceding financial year. Export sales decreased by approximately RM7.93 million in the current quarter compared to the corresponding quarter in the previous financial year. The fluctuation in the export sales revenue observed above however does not indicate any significant change in the sales and marketing direction of the Group.

The lower export sales revenue registered in the current quarter compared to the preceding year corresponding quarter is due mainly to more significant seasonality and other factors.

PROFIT AFTER TAXATION

The Group recorded loss after taxation of RM0.61 million for the current quarter.

Profit after taxation decreased by RM1.67 million in the current year quarter compared to RM1.06 million registered in the corresponding quarter for the financial year ended 31 December 2013. This is due to higher depreciation charges incurred in the current financial year for some machineries acquired in the fourth quarter of financial year 2013, additional allowances for impairment losses on trade receivables made and lower revenue generated for the current quarter.

B2. MATERIAL CHANGE IN THE PROFIT BEFORE TAXATION FOR THE CURRENT REPORTED QUARTER AS COMPARED TO THE IMMEDIATE PRECEDING QUARTER

The Group registered a loss before taxation of RM0.34 million in the current quarter compared to the profit before tax of RM1.48 million recorded in the immediate preceding quarter. The decrease of RM1.82 million in profit before taxation registered in the current quarter compared to the immediate preceding quarter was due to higher sales and marketing expenses incurred, despite lower revenue generated in the current quarter and additional allowances for impairment losses on trade receivables made.

B3. PROSPECTS

The Group will continue to strive for improvement in productivity, to counter challenges posed by the generally up-trending wages and other manufacturing overheads (eg utilities cost). In addition, the Group has also been exercising prudent costs control measures to preserve profit margin.

However, uncertainty over the recovery pace of global economy and the development of China gross domestic product growth in the coming years, economic policies, coupled with higher manufacturing overheads, especially wages and utilities, are still affecting the Group's financial performance, particularly when the Group is operating in the fast-moving consumer goods segment which its demand is largely dependent on trend and fashion.

In the coming year, the China government is going to impose more stringent requirements on the preservation of environment. As a result, the Group anticipates higher fuel costs by the compulsory switch from coal to natural gas used in its production process. Nonetheless, executive directors of



SINOTOP HOLDINGS BERHAD (114842-H)

the Group are working out ways to source cheaper natural gas supplies in order to mitigate the impact on costs and profit.

B4. EXPLANATORY NOTE FOR VARIANCE FROM PROFIT FORECAST OR PROFIT GUARANTEE

The Group has not provided any profit forecast or profit guarantee during the financial period ended 30 September 2014.

B5. TAXATION

| | Individual Quarter | | Cumulative Quarters | |
|----------------------------|---|--|--|--|
| | Current Quarter Ended 30/9/2014 RM'000 | Preceding Year Corresponding Quarter Ended 30/9/2013 RM'000 | Current Year To Date Ended 30/9/2014 RM'000 | Preceding Financial Year Ended 30/9/2013 RM'000 |
| Tax on profit for the year | 271 | 356 | 1,100 | 985 |

The tax on profit for the current year is in respect of the Group's subsidiary in China, namely Top Textile (Suzhou) Co. Ltd which principally engaged in the production of customised woven loom-state fabrics made from cotton, synthetic and mixed yarn.

The corporate tax rate applicable to the Group and its subsidiaries are as follows:

- (a) the enterprise income tax rate of a subsidiary in the People's Republic of China ("PRC") is 25%.
- (b) the subsidiary incorporated in The British Virgin Islands ("BVI") is not subject to any corporate tax; and BeTop.
- (c) the holding company is in a tax loss position.

B6. BORROWINGS

The Group has fully repaid its bank borrowings in the financial year ended 31 December 2013. As at 30 September 2014, the Group did not have any outstanding bank borrowings.

B7. OFF BALANCE SHEET FINANCIAL INSTRUMENTS

There are no off balance sheet financial instruments as at the date of this announcement.

B8. CHANGES IN MATERIAL LITIGATION

The Group does not have any material litigation.

B9. PROPOSED DIVIDEND

The Board does not recommend the payment of any dividend for the financial period ended 30 September 2014.



SINOTOP HOLDINGS BERHAD (114842-H)

B10. EARNINGS PER SHARE

| | Current year quarter ended 30/9/2014 RM '000 | Preceding financial year ended 31/12/2013 RM '000 |
|---|--|---|
| a) Basic earnings per share | | |
| Net (loss) / profit attributable to equity holders of the Company | (610) | 2,068 |
| Weighted average number of ordinary shares ('000) | 1,974,496 | 1,974,496 |
| Basic (loss) / earnings per share (sen) | <u>(0.03)</u> | <u>0.10</u> |
| b) Diluted earnings per share | | |
| The Company does not have any diluted earnings per share. | | |

B11. DISCLOSURE OF REALISED AND UNREALISED PROFITS

The breakdown of the retained profits of the Group as at 30 September 2014, into realised and unrealised profits is as follows:-

| | As at Quarter Ended 30/9/2014 RM '000 | As at Financial Year Ended 31/12/2013 RM '000 |
|--|---|--|
| - Realised | (147,053) | (148,651) |
| - Unrealised | - | - |
| Less: Consolidation adjustments | <u>229,648</u> | <u>229,648</u> |
| Total retained earnings as per condensed consolidated statement of changes in equity | <u>82,595</u> | <u>80,997</u> |

The determination of realised and unrealised profits is compiled based on Guidance of Special Matter No.1, *Determination of Realised and Unrealised Profits or Losses in the Context of Disclosure Pursuant to Bursa Securities Listing Requirements*, issued by the Malaysian Institute of Accountants on 20 December 2010.

The disclosure of realised and unrealised profits above is solely for complying with the disclosure requirements stipulated in the directive of Bursa Securities and should not be applied for any other purposes.



SINOTOP HOLDINGS BERHAD (114842-H)

B12. PROFIT BEFORE TAXATION

Profit before taxation is arrived at after charging /(crediting)

| | Current Year Quarter Ended 30/9/2014 RM'000 | Cumulative Quarters Ended 31/12/2013 RM'000 |
|---|--|--|
| Amortisation of land use rights | 110 | 144 |
| Depreciation of property, plant and equipment | 4,398 | 6,051 |
| Interest expense | - | 186 |
| Interest income | (137) | (128) |
| Writeback of allowance for impairment losses on trade receivables | - | (1,470) |
| Allowance for impairment losses on trade receivables | 1,209 | 897 |