



## KAMDAR GROUP (M) BERHAD

Company No. 577740-A  
(Incorporated in Malaysia)

### CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE QUARTER ENDED 31 MARCH 2019

The Board of Directors of Kamdar Group (M) Berhad is pleased to announce the following unaudited consolidated financial statements for the quarter ended 31 March 2019 which should be read in conjunction with the audited consolidated financial statements for the financial period ended 31 March 2018 and the accompanying explanatory notes attached to the unaudited consolidated financial statements.

#### CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	INDIVIDUAL QUARTER			CUMULATIVE QUARTER		
	Current Year Quarter 31.03.2019 RM'000 (unaudited)	Preceding Year Quarter 31.03.2018 RM'000 *	Changes %	Current Year To Date 31.03.2019 RM'000 (unaudited)	Preceding Year To Date 31.03.2018 RM'000 *	Changes %
Revenue	27,398	N/A	N/A	117,087	N/A	N/A
Cost of sales	(14,701)	N/A	N/A	(68,516)	N/A	N/A
<b>Gross profit</b>	<b>12,697</b>	<b>N/A</b>	<b>N/A</b>	<b>48,571</b>	<b>N/A</b>	<b>N/A</b>
Other income	674	N/A	N/A	2,877	N/A	N/A
Selling and distribution expenses	(462)	N/A	N/A	(2,303)	N/A	N/A
Administrative expenses	(10,817)	N/A	N/A	(43,692)	N/A	N/A
Finance costs	(809)	N/A	N/A	(3,422)	N/A	N/A
Other expenses	(93)	N/A	N/A	(598)	N/A	N/A
<b>Profit before tax</b>	<b>1,190</b>	<b>N/A</b>	<b>N/A</b>	<b>1,433</b>	<b>N/A</b>	<b>N/A</b>
Tax expense	(431)	N/A	N/A	(1,228)	N/A	N/A
<b>Profit for the financial period</b>	<b>759</b>	<b>N/A</b>	<b>N/A</b>	<b>205</b>	<b>N/A</b>	<b>N/A</b>
Other comprehensive income for the financial period, net of tax	-	N/A	N/A	-	N/A	N/A
Total comprehensive income for the financial period	759	N/A	N/A	205	N/A	N/A
<b>Income for the financial period attributable to:</b>						
Owners of the Company	759	N/A	N/A	205	N/A	N/A
<b>Total comprehensive income for the financial period attributable to:</b>						
Owners of the Company	759	N/A	N/A	205	N/A	N/A
<b>Earnings per ordinary share attributable to equity holders of the Company</b>						
Basic and Diluted (sen)	0.38	N/A	N/A	0.10	N/A	N/A

\* There are no comparative figures disclosed for the current quarter and the cumulative period-to-date results following the change in the financial year end from 31 December to 31 March.

**KAMDAR GROUP (M) BERHAD**Company No. 577740-A  
(Incorporated in Malaysia)**CONSOLIDATED INTERIM FINANCIAL STATEMENTS  
FOR THE QUARTER ENDED 31 MARCH 2019****CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

	As at 31.03.2019 RM'000 (unaudited)	As at 31.03.2018 RM'000 (audited)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant and equipment	119,836	122,054
Investment properties	53,360	53,090
Prepaid land lease payment	8,453	8,577
Goodwill	374	374
Deferred tax assets	158	163
<b>Total non-current assets</b>	<b>182,181</b>	<b>184,258</b>
<b>Current Assets</b>		
Inventories	121,619	119,663
Trade receivables	4,252	8,776
Other receivables	3,270	4,310
Tax recoverable	2,518	2,415
Fixed deposits with licensed banks	1,636	5,651
Cash and bank balances	6,359	8,662
<b>Total current assets</b>	<b>139,654</b>	<b>149,477</b>
<b>TOTAL ASSETS</b>	<b>321,835</b>	<b>333,735</b>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
<b>Equity Attributable to Owners of the Company</b>		
Share capital	197,990	197,990
Reserves	24,552	24,347
<b>Total equity</b>	<b>222,542</b>	<b>222,337</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
Long term borrowings	48,829	50,437
Deferred tax liabilities	1,653	1,892
Finance lease liabilities	567	386
<b>Total non-current liabilities</b>	<b>51,049</b>	<b>52,715</b>
<b>Current Liabilities</b>		
Trade payables	6,423	4,252
Other payables	7,724	10,671
Short term borrowings	33,465	43,377
Finance lease liabilities	316	180
Tax payables	316	203
<b>Total current liabilities</b>	<b>48,244</b>	<b>58,683</b>
<b>Total liabilities</b>	<b>99,293</b>	<b>111,398</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>321,835</b>	<b>333,735</b>
<b>Net Assets Per Share (sen)</b>	<b>112</b>	<b>112</b>



**KAMDAR GROUP (M) BERHAD**

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**CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE QUARTER ENDED 31 MARCH 2019**

**CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

	[-----NON-DISTRIBUTABLE-----]			DISTRIBUTABLE	
	Share capital RM'000	Merger deficit RM'000	Revaluation reserve RM'000	Retained earnings RM'000	Total equity RM'000
As at 1 April 2018	197,990	(176,470)	6,424	194,393	222,337
Total comprehensive income for the financial period	-	-	-	205	205
As at 31 March 2019 (unaudited)	197,990	(176,470)	6,424	194,598	222,542
As at 1 April 2017*	N/A	N/A	N/A	N/A	N/A
Total comprehensive income for the financial period	N/A	N/A	N/A	N/A	N/A
As at 31 March 2018*	N/A	N/A	N/A	N/A	N/A

*\*There are no comparative figures disclosed for the cumulative period-to-date results following the change in the financial year end from 31 December to 31 March.*

### CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE QUARTER ENDED 31 MARCH 2019

#### CONSOLIDATED STATEMENT OF CASH FLOWS

	Current Year To Date 31.03.2019 RM'000 (unaudited)	Preceding Year To Date 31.03.2018 RM'000 *
<b>Operating activities</b>		
Profit before tax	1,433	N/A
Adjustments for:-		
Amortisation of prepaid lease payments	124	N/A
Bad debt written off	1,049	N/A
Depreciation on property, plant and equipment	3,396	N/A
Fair value gain on investment properties	(170)	N/A
Gain on disposal of property, plant and equipment	(43)	N/A
Impairment loss on receivable	752	N/A
Impairment loss on receivable no longer required	(1,083)	N/A
Interest expenses	4,766	N/A
Interest income	(339)	N/A
Property, plant and equipment written off	203	N/A
Operating profit before working capital changes	10,088	N/A
Changes in working capital:-		
Inventories	(1,956)	N/A
Payables	(776)	N/A
Receivables	4,845	N/A
Cash generated from operations	12,201	N/A
Tax paid	(1,451)	N/A
Interest paid	(1,344)	N/A
<b>Net cash from operating activities</b>	<b>9,406</b>	<b>N/A</b>
<b>Investing activities</b>		
Interest received	339	N/A
Proceeds from disposal of property, plant and equipment	22	N/A
Purchase of property, plant and equipment	(806)	N/A
<b>Net cash used in investing activities</b>	<b>(445)</b>	<b>N/A</b>
<b>Financing activities</b>		
Repayment of bankers' acceptance	(8,850)	N/A
Interest paid	(3,381)	N/A
Repayment of finance lease liabilities	(378)	N/A
Repayment of terms loans	(3,155)	N/A
Placement of fixed deposits	4,015	N/A
<b>Net cash used in financing activities</b>	<b>(11,749)</b>	<b>N/A</b>
<b>CASH AND CASH EQUIVALENTS</b>		
Net changes	(2,788)	N/A
Brought forward	2,053	N/A
Carried forward	(735)	N/A
<b>Cash and cash equivalents at the end of the financial period comprise the following:</b>		
Cash and bank balances	6,359	N/A
Fixed deposits with licensed banks	1,636	N/A
Bank overdraft	(7,094)	N/A
	901	N/A
Less: Fixed deposits with licensed banks	(1,636)	N/A
	(735)	N/A

*\*\*There are no comparative figures disclosed for the cumulative period-to-date results following the change in the financial year end from 31 December to 31 March.*

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**CONSOLIDATED INTERIM FINANCIAL STATEMENTS  
FOR THE QUARTER ENDED 31 MARCH 2019**

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**NOTES TO THE CONSOLIDATED INTERIM FINANCIAL STATEMENTS****A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD (“MFRS”) 134 INTERIM FINANCIAL REPORTING**

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**A1. Basis of Preparation**

The interim financial report of the Group is unaudited and has been prepared in accordance with Malaysian Financial Reporting Standards (MFRS) 134: Interim Financial Reporting and Chapter 9 Appendix 9B of the Main Market Listing Requirements of the Bursa Malaysia Securities Berhad.

The interim financial statements should be read in conjunction with the audited financial statements for the financial period ended 31 March 2018 and the accompanying explanatory notes attached to the interim financial statements.

These explanatory notes 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 financial period ended 31 March 2018.

The accounting policies and methods of computation used in the interim financial statements are consistent with those adopted in the audited financial statements of the Group for the financial period ended 31 March 2018 except for the changes in accounting policies and presentation resulting from the adoption of new and revised MFRSs and amendments to MFRSs that are effective for financial periods beginning on or after 1 April 2018.

The Group has not adopted the following new MFRSs and amendments to MFRSs issued by the Malaysian Accounting Standards Board:

**MFRS effective 1 January 2021**

MFRS 17 *Insurance Contracts*<sup>#</sup>

**Amendments to MFRSs (deferred effective dates to be announced by MASB)**

Amendments to MFRS 10 and MFRS 128 *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*<sup>#</sup>

<sup>#</sup> Not applicable to Group's existing operations

The possible impact on adoption of the above pronouncements in the period of initial application cannot be determined at present.

**A2. Auditors' Report on Preceding Annual Financial Statements**

The auditors' report on the latest audited financial statements for the financial period ended 31 March 2018 was not subject to any audit qualification.

**A3. Seasonal or Cyclical Factors of Interim Operations**

The Group's performances are generally affected by the festive seasons.

**CONSOLIDATED INTERIM FINANCIAL STATEMENTS  
FOR THE QUARTER ENDED 31 MARCH 2019****A4. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows**

There were no unusual items affecting assets, liabilities, equity, net income or cash flow of the Group during the current financial quarter.

**A5. Material Changes in Estimates**

There were no material changes in estimates of amounts reported in prior financial years, which may have a material effect in the current financial quarter results.

**A6. Issues, Repurchases, and Repayments of Debt and Equity Securities**

There were no issues, repurchases, and repayments of debts and equity securities of the Group during the current financial quarter.

**A7. Dividend Paid**

There was no dividend paid in respect of the current financial quarter.

**A8. Segmental Information**

For management purposes, the Group is organised into two major business units based on their products and services, which comprises the following:-

- (i) Textile – Retailing textile and textile based products within the retailing industry.
- (ii) Investment and management – Investment holding company and providing management services.

	<b>Trading activities</b> <b>31.03.2019</b> <b>RM'000</b>	<b>Investment</b> <b>31.03.2019</b> <b>RM'000</b>	<b>Elimination</b> <b>31.03.2019</b> <b>RM'000</b>	<b>Total</b> <b>31.03.2019</b> <b>RM'000</b>
Revenue				
External revenue	116,737	350	-	117,087
Inter-segment revenue	18,276	7,526	(25,802)	-
Total revenue	135,013	7,876	(25,802)	117,087
<b>Results</b>				
Interest income	111	228	-	339
Finance costs	(2,122)	(2,644)	-	(4,766)
Depreciation & amortisation	(1,837)	(273)	(1,410)	(3,520)
Other non-cash expenses	(2,061)	(3,031)	2,890	(2,202)
Income tax expenses	(86)	(1,527)	385	(1,228)
Segmental gain/(loss)	2,173	(5,133)	7,591	4,631
<b>Assets</b>				
Additional to non-current assets other than deferred tax assets	1,371	-	-	1,371
Segment assets	180,426	514,476	(375,743)	319,159
<b>Liabilities</b>				
Segment liabilities	63,657	15,376	(64,885)	14,148

**A9. Valuation of Property, Plant and Equipment**

The Group did not revalue any of its property, plant and equipment during the current financial quarter.

**CONSOLIDATED INTERIM FINANCIAL STATEMENTS  
FOR THE QUARTER ENDED 31 MARCH 2019****A10. Material Events Subsequent to the End of the Quarter**

There were no material events subsequent to the end of the current financial quarter up to 24 May 2019.

**A11. Changes in the Composition of the Group**

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

**A12. Changes in Contingent Liabilities and Contingent Assets**

Save as disclosed below, the Company is not aware of any other contingent liabilities as at 31 March 2019:

	<b>31.03.2019 RM'000</b>
Corporate guarantee given by the Company to licensed bank for credit facilities granted to Kamdar Sdn Bhd	16,923
Corporate guarantee given by the Company to licensed bank for credit facilities granted to Pusat Membeli-belah Kamdar Sdn Bhd	330
Corporate guarantee given by the Company to licensed bank for credit facilities granted to Pusat Membeli-belah Kamdar (Penang) Sdn Bhd	780
Corporate guarantee given by the Company to licensed bank for credit facilities granted to Beauty Gallant Sdn Bhd	6,228
Corporate guarantee given by the Company to licensed bank for credit facilities granted to Kamdar Stores Sdn Bhd	16,895
Corporate guarantee given by the Company to licensed bank for credit facilities granted to Kamdar Holdings Sdn Bhd	14,772
Corporate guarantee given by the Company to licensed bank for credit facilities granted to Kesar Sdn Bhd	11,780
<b>Total</b>	<b>67,708</b>

**A13. Signification Related Party Transactions**

The Group's recurrent related party transactions in the current quarter and the cumulative period to date ended 31 March 2019 are as follows:

	<b>Sale of goods RM'000</b>	<b>Purchase of goods RM'000</b>	<b>Total RM'000</b>
Current quarter: Aum Fabrics Pte Ltd <sup>(1)</sup>	-	-	-
<b>Total</b>	-	-	-
Cumulative period: Aum Fabrics Pte Ltd <sup>(1)</sup>	14	-	14
<b>Total</b>	<b>14</b>	-	<b>14</b>

<sup>(1)</sup> a company where the director, Ms Pragna A/P K M Kamdar has substantial interest.

**A14. Capital Commitments**

Capital commitments not provided for in the financial statement as at 31 March 2019 are as follows:

	<b>31.03.2019 RM'000</b>
Authorised and contracted for:- Property, plant and equipment	729

**CONSOLIDATED INTERIM FINANCIAL STATEMENTS  
FOR THE QUARTER ENDED 31 MARCH 2019****EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE MAIN MARKET LISTING  
REQUIREMENT OF BURSA SECURITIES****B1. Review of Performance****Statement of Profit & Loss and Other Comprehensive Income**

	<b>Current Year Quarter 31.03.2019 RM'000 (unaudited) RM'000</b>	<b>Preceding Year Quarter 31.03.2018 RM'000 (unaudited) RM'000</b>
Revenue	27,398	N/A
Gross profit	12,697	N/A
Profit before tax	1,190	N/A

The Group registered revenue of RM27.4 million for the three (3) months ended 31 March 2019. There is no preceding year corresponding period comparison due to the change in the financial year from 31 December to 31 March. The revenue is mainly generated from textile business.

The revenue was largely generated from Kamdar Sdn. Bhd. and Kesar Sdn. Bhd. on retailing textile and textile-based products within the retailing industry.

**Statement of Financial Position**

	<b>As at 31.03.2019 RM'000 (unaudited) RM'000</b>	<b>As at 31.03.2018 RM'000 (audited) RM'000</b>
Total assets	321,835	333,735
Total liabilities	99,293	111,398

Non-current assets largely constituted of property, plant and equipment and investment properties, which marginally decreased to RM182.2 million as at 31 March 2019 from RM184.3 million as at 31 March 2018. This was mainly due to the depreciation and amortisation charges of RM3.5 million and partially offset by the additions of property, plant and equipment amounted RM0.8 million during the reporting period.

Total current assets decreased to RM139.7 million as at 31 March 2019 from RM149.5 million as at 31 March 2018, largely due to the decrease in cash and bank balances and fixed deposits by RM6.3 million to primarily fund the financing and investing activities during the reporting period which will be explained below, as well as the drop in trade receivables of RM4.5 million from RM8.8 million as at 31 March 2018 to RM4.3 million as at 31 March 2019, which was in line with the decreased revenue during the reporting period.

Total liabilities mainly comprising borrowings, trade and other payables, and deferred tax liabilities, which decreased by 10.9% to RM99.3 million as at 31 March 2019 comparing to RM111.4 million as at 31 March 2018. The decrease was largely due to the net repayment of borrowings of RM11.5 million during the reporting period.



**CONSOLIDATED INTERIM FINANCIAL STATEMENTS  
FOR THE QUARTER ENDED 31 MARCH 2019****Statement of Cash Flows**

	<b>As at 31.03.2019 RM'000 (unaudited) RM'000</b>	<b>As at 31.03.2018 RM'000 (unaudited) RM'000</b>
Operating activities	9,406	N/A
Investing activities	(445)	N/A
Financing activities	(11,749)	N/A
<b>Net changes in cash and cash equivalents</b>	<b>(2,788)</b>	<b>N/A</b>

Our Group's net cash and cash equivalents decreased by RM2.8 million as of 31 March 2019, largely contributed by the RM11.7 million used in financing activities constituted mainly from the repayment of bankers' acceptance and term loans of RM8.9 million and RM3.2 million respectively, and RM0.4 million of cash used in investing activities which largely incurred on purchasing of property, plant and equipment during the reporting period. However, the decrease of cash was offset by the RM9.4 million of cash generated from operating activities.

**B2. Material Changes in the Profit Before Taxation for the Quarter Compared with Immediate Preceding Quarter**

	<b>Current Year Quarter 31.03.2019 RM'000 (unaudited) RM'000</b>	<b>Immediate Preceding Quarter 31.12.2018 RM'000 (unaudited) RM'000</b>
Revenue	27,398	29,291
Profit before tax	1,190	276

For current year quarter, the Group's revenue decreased by 6.5% to RM27.4 million as compared to RM29.3 million in the previous quarter ended 31 December 2018. The decrease of revenue was largely due to the year-end school holiday and Christmas in the previous financial quarter.

**B3. Commentary on Prospects**

Trading condition remains tough for retailers during the period. Moreover, the recovery of retail sales is highly dependence on external economic demand and ringgit performance for the rest of the year. Notwithstanding the above, retailers in the fashion and fashion accessories sector expect their businesses to recover with a positive growth in the subsequent years. Despite the retail sales in Malaysia are supported by increased tourism, consumer confidence is also increasing on higher disposable income stemming from the economic reforms undertaken by the government. Efforts to digitalise the Malaysian economy are also expected to benefit the retail sector.

This sustained growth underpins our prospects for the coming years, and we aim to capture the opportunities in the local and regional markets. On top of that, our Group has also taken various initiatives to improve our financial performance.

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**CONSOLIDATED INTERIM FINANCIAL STATEMENTS  
FOR THE QUARTER ENDED 31 MARCH 2019**

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**B4. Variation on Revenue or Profit Estimate, Forecast, Projection or Internal Targets**

Not applicable.

**B5. Variance of Actual Profit After Tax and Minority Interest and the Forecast Profit after Tax and Minority Interest**

Not applicable.

**B6. Shortfall in the Profit Guarantee**

Not applicable.

**B7. Tax Expense**

	<b>Current Year Quarter 31.03.2019 RM'000 (unaudited) RM'000</b>	<b>Cumulative Year To Date 31.03.2019 RM'000 (unaudited) RM'000</b>
Income tax:		
- Current	111	1,005
Deferred tax:	320	223
	431	1,228

The effective tax rate for the Group for the current quarter was higher than the statutory tax rate mainly due to non-availability of the Group tax relief in respect of losses suffered by certain companies and non-allowable tax expenses.

**CONSOLIDATED INTERIM FINANCIAL STATEMENTS  
FOR THE QUARTER ENDED 31 MARCH 2019****B8. Status of Corporate Proposals**

There were no corporate proposals announced and completed as at 24 May 2019.

**B9. Utilisation of Proceeds Raised from Corporate Proposal**

There were no proceeds raised from corporate proposal as at 24 May 2019.

**B10. Borrowings and Debts Securities**

As at 31 March 2019 (unaudited)			
	Long Term RM'000	Short Term RM'000	Total Borrowings RM'000
<b>Secured</b>			
Bankers' acceptance	-	22,298	22,298
Bank overdrafts	-	7,094	7,094
Term loans	48,829	4,073	52,902
<b>Total</b>	48,829	33,465	82,294

As at 31 March 2018 (audited)			
	Long Term RM'000	Short Term RM'000	Total Borrowings RM'000
<b>Secured</b>			
Bankers' acceptance	-	21,762	21,762
Bank overdrafts	-	3,467	3,467
Term loans	50,437	5,620	56,057
<b>Unsecured</b>			
Bankers' acceptance	-	9,387	9,387
Bank overdrafts	-	3,141	3,141
<b>Total</b>	50,437	43,377	93,814

**B11. Material Litigation**

There were no material changes in the material litigation as at 24 May 2019.

**B12. Dividends**

The directors do not recommend any interim dividend for the current financial quarter.

### CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE QUARTER ENDED 31 MARCH 2019

#### B13. Earnings Per Share

Basic earnings per share are calculated by dividing the profit after tax by the weighted average number of ordinary shares in issue during the financial period.

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 31.03.2019	Preceding Year Quarter 31.03.2018	Current Year Quarter 31.03.2019	Preceding Year Quarter 31.03.2018
Profit attributable to ordinary shareholders of the Company (RM'000)	759	N/A	205	N/A
Number of ordinary shares in issued	197,990	N/A	197,990	N/A
Basic and diluted earnings per share (sen)	0.38	N/A	0.10	N/A

#### B14. Note to the Statements of Profit or Loss and Other Comprehensive Income

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 31.03.2019 RM'000 (unaudited)	Preceding Year Quarter 31.03.2018 RM'000 (unaudited)	Current Year Quarter 31.03.2019 RM'000 (unaudited)	Preceding Year Quarter 31.03.2018 RM'000 (unaudited)
Loss from operations from the period is arrived at after charging:				
Amortisation of prepaid land lease payment	31	N/A	124	N/A
Bad debt written off	-	N/A	1,049	N/A
Depreciation on property, plant and equipment	849	N/A	3,396	N/A
Interest expenses	1,552	N/A	4,766	N/A
Property, plant and equipment written off	87	N/A	203	N/A
Impairment loss on receivables	752	N/A	752	N/A
And after crediting:				
Impairment loss on receivables no longer required	-	N/A	1,083	N/A
Fair value gain on investment properties	170	N/A	170	N/A
Gain on disposal of property, plant and equipment	-	N/A	43	N/A
Interest income	99	N/A	339	N/A

Save for the above, the other items as required under Chapter 9 Appendix 9B of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad are not applicable.

#### B15. Foreign Currency Risk Management

The Group does not enter into any foreign currency contracts during the current financial quarter.

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**CONSOLIDATED INTERIM FINANCIAL STATEMENTS**  
**FOR THE QUARTER ENDED 31 MARCH 2019**

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**B16. Trade Receivables**

	As at 31.03.2019 RM'000 (unaudited) RM'000	As at 31.03.2018 RM'000 (audited) RM'000
Neither past due nor impaired	685	1,061
Past due but not impaired:		
1-30 days	346	808
31-120 days	1,124	3,344
More than 120 days	1,099	2,102
Past due and impaired	997	1,461
	4,251	8,776

**B17. Material Impairment of Assets**

There was no material impairment of assets during the current financial quarter.

**By order of the Board**

**Lim Seck Wah (MAICSA 0799845)**

**M. Chandrasegaran A/L S.Murugasu (MAICSA 0781031)**

**Company Secretaries**

**31 May 2019**