



**KAMDAR GROUP (M) BERHAD**

Registration No.: 200201010077 (577740-A)

(Incorporated in Malaysia)

**CONSOLIDATED INTERIM FINANCIAL STATEMENTS  
FOR THE QUARTER ENDED 31 MARCH 2021**

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 2021 which should be read in conjunction with the audited consolidated financial statements for the financial year ended 31 March 2020 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 31.03.2021 RM'000 (unaudited)	Preceding Year Quarter 31.03.2020 RM'000 *	Changes %	Current Year To Date 31.03.2021 RM'000 (unaudited)	Preceding Year To Date 31.03.2020 RM'000 *	Changes %
Revenue	19,463	N/A	N/A	70,999	N/A	N/A
Cost of sales	(11,644)	N/A	N/A	(42,864)	N/A	N/A
<b>Gross profit</b>	<b>7,819</b>	<b>N/A</b>	<b>N/A</b>	<b>28,135</b>	<b>N/A</b>	<b>N/A</b>
Other income	394	N/A	N/A	1,148	N/A	N/A
Selling and distribution expenses	(202)	N/A	N/A	(777)	N/A	N/A
Administrative expenses	(7,640)	N/A	N/A	(30,294)	N/A	N/A
Finance costs	(732)	N/A	N/A	(2,805)	N/A	N/A
Other expenses	(11)	N/A	N/A	(11)	N/A	N/A
<b>Loss before tax</b>	<b>(372)</b>	<b>N/A</b>	<b>N/A</b>	<b>(4,604)</b>	<b>N/A</b>	<b>N/A</b>
Tax expense	(420)	N/A	N/A	(749)	N/A	N/A
<b>Loss for the financial period</b>	<b>(792)</b>	<b>N/A</b>	<b>N/A</b>	<b>(5,353)</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 loss for the financial period	(792)	N/A	N/A	(5,353)	N/A	N/A
<b>Loss for the financial period attributable to:-</b>						
Owners of the Company	(792)	N/A	N/A	(5,353)	N/A	N/A
<b>Total comprehensive loss for the financial period attributable to:-</b>						
Owners of the Company	(792)	N/A	N/A	(5,353)	N/A	N/A
<b>Losses per ordinary share attributable to equity holders of the Company</b>						
Basic and Diluted (sen)	(0.40)	N/A	N/A	(2.70)	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 March to 30 June.

# KAMDAR

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### CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE QUARTER ENDED 31 MARCH 2021

#### CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	As at 31.03.2021 RM'000 (unaudited)	As at 31.03.2020 RM'000 (audited)
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant and equipment	114,949	117,555
Right-of-use assets	6,150	9,152
Investment properties	53,490	53,490
Prepaid land lease payment	8,211	8,331
Goodwill	374	374
Deferred tax assets	61	61
<b>Total non-current assets</b>	<b>183,235</b>	<b>188,963</b>
<b>Current Assets</b>		
Inventories	111,494	132,165
Trade receivables	1,711	2,711
Other receivables	3,596	3,962
Tax recoverable	1,603	1,397
Fixed deposits with licensed banks	1,097	1,669
Cash and bank balances	5,117	2,344
<b>Total current assets</b>	<b>124,618</b>	<b>144,248</b>
<b>TOTAL ASSETS</b>	<b>307,853</b>	<b>333,211</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	16,310	21,663
<b>Total equity</b>	<b>214,300</b>	<b>219,653</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
Long term borrowings	43,889	42,927
Deferred tax liabilities	1,079	1,095
Lease liabilities	5,473	8,422
<b>Total non-current liabilities</b>	<b>50,441</b>	<b>52,444</b>
<b>Current Liabilities</b>		
Trade payables	3,681	8,658
Other payables	5,468	6,861
Short term borrowings	32,235	43,621
Lease liabilities	1,328	1,854
Tax payables	400	120
<b>Total current liabilities</b>	<b>43,112</b>	<b>61,114</b>
<b>Total liabilities</b>	<b>93,553</b>	<b>113,558</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>307,853</b>	<b>333,211</b>
<b>Net Assets Per Share (sen)</b>	<b>108</b>	<b>111</b>

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### CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE QUARTER ENDED 31 MARCH 2021

#### CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	[-----NON-DISTRIBUTABLE-----]			DISTRIBUTABLE	
	Share capital	Merger deficit	Revaluation reserve	Retained earnings	Total equity
	RM'000	RM'000	RM'000	RM'000	RM'000
As at 1 April 2020 (audited)	197,990	(176,470)	6,424	191,709	219,653
Total comprehensive loss for the financial period	-	-	-	(5,353)	(5,353)
As at 31 March 2021 (unaudited)	197,990	(176,470)	6,424	186,356	214,300
As at 1 April 2019*	N/A	N/A	N/A	N/A	N/A
Total comprehensive loss for the financial period	N/A	N/A	N/A	N/A	N/A
As at 31 March 2020*	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 March to 30 June.

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### CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE QUARTER ENDED 31 MARCH 2021

#### CONSOLIDATED STATEMENT OF CASH FLOWS

	Current Year To Date 31.03.2021 RM'000 (unaudited)	Preceding Year To Date 31.03.2020 RM'000 *
<b>Operating activities</b>		
Loss before tax	(4,604)	N/A
Adjustments for:-		
Amortisation of prepaid lease payment	120	N/A
Bad debts written off	2	N/A
Depreciation on property, plant and equipment	2,716	N/A
Depreciation on right-of-use assets	1,635	N/A
Gain on early termination of leases	(276)	N/A
Impairment loss on receivables	255	N/A
Interest expenses	3,703	N/A
Interest income	(139)	N/A
Net gain on disposal of property, plant and equipment	(17)	N/A
Property, plant and equipment written off	6	N/A
Operating profit before working capital changes	3,401	N/A
Changes in working capital:-		
Inventories	20,671	N/A
Payables	(6,370)	N/A
Receivables	1,109	N/A
Cash generated from operations	18,811	N/A
Net tax paid	(691)	N/A
Interest paid	(898)	N/A
<b>Net cash from operating activities</b>	<b>17,222</b>	<b>N/A</b>
<b>Investing activities</b>		
Interest received	139	N/A
Proceeds from disposal of property, plant and equipment	17	N/A
Purchase of property, plant and equipment	(116)	N/A
<b>Net cash from investing activities</b>	<b>40</b>	<b>N/A</b>
<b>Financing activities</b>		
Repayment of bankers' acceptance	(6,575)	N/A
Interest paid	(2,782)	N/A
Repayment of terms loans	(310)	N/A
Repayment of lease liabilities	(2,061)	N/A
Withdrawal of fixed deposits	572	N/A
<b>Net cash used in financing activities</b>	<b>(11,156)</b>	<b>N/A</b>
<b>CASH AND CASH EQUIVALENTS</b>		
Net changes	6,106	N/A
Brought forward	(4,895)	N/A
Carried forward	1,211	N/A
<b>Cash and cash equivalents at the end of the financial period comprise the following:-</b>		
Cash and bank balances	5,117	N/A
Fixed deposits with licensed banks	1,097	N/A
Bank overdraft	(3,906)	N/A
	2,308	N/A
Less: Fixed deposits with licensed banks	(1,097)	N/A
	1,211	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 March to 30 June.

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## CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE QUARTER ENDED 31 MARCH 2021

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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 year ended 31 March 2020 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 year ended 31 March 2020.

##### A2. Accounting policies

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 year ended 31 March 2020 except for the changes in accounting policies and presentation resulting from the adoption of the new and revised Malaysian Financial Reporting Standards (“MFRSs”), Amendments to MFRSs and Issues Committee Interpretations (“IC Interpretations”) that are effective and relevant to the Group for financial year beginning 1 April 2020.

The adoption of the new and revised MFRSs, Amendments to MFRSs and IC Interpretations are not expected to have any material financial impact to the Group.

The Group has not early adopted new or revised MFRSs, Amendments to MFRSs and IC Interpretations that have been issued but are not yet effective for the accounting period beginning 1 April 2020.

##### A3. Auditors’ Report on Preceding Annual Financial Statements

The auditors’ report on the latest audited financial statements for the financial year ended 31 March 2020 was not subject to any audit qualification.

##### A4. Seasonal or Cyclical Factors of Interim Operations

The Group’s performances are generally affected by festive seasons.

##### A5. 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.

##### A6. 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 results of the current financial quarter.

### CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE QUARTER ENDED 31 MARCH 2021

#### A7. 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.

#### A8. Dividend Paid

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

#### A9. 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 31.03.2021</b>	<b>Investment 31.03.2021</b>	<b>Elimination 31.03.2021</b>	<b>Total 31.03.2021</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Revenue				
External revenue	70,511	488	-	70,999
Inter-segment revenue	77,484	2,539	(80,023)	-
<b>Total revenue</b>	<b>147,995</b>	<b>3,027</b>	<b>(80,023)</b>	<b>70,999</b>
<b>Results</b>				
Interest income	30	109	-	139
Finance costs	(1,942)	(1,761)	-	(3,703)
Depreciation & amortisation	(3,096)	(58)	(1,317)	(4,471)
Other non-cash income/(expenses)	103	(170)	97	30
Income tax expenses	(399)	(366)	16	(749)
<b>Segmental (loss)/profit</b>	<b>(1,571)</b>	<b>944</b>	<b>(1,162)</b>	<b>(1,789)</b>
<b>Assets</b>				
Addition to non-current assets other than deferred tax assets	116	-	-	116
<b>Segment assets</b>	<b>194,148</b>	<b>470,840</b>	<b>(358,799)</b>	<b>306,189</b>
<b>Liability</b>				
<b>Segment liabilities</b>	<b>63,863</b>	<b>19,340</b>	<b>(74,054)</b>	<b>9,149</b>

#### A10. Valuation of Property, Plant and Equipment

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

#### A11. 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 21 May 2021.

#### A12. Changes in the Composition of the Group

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

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### CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE QUARTER ENDED 31 MARCH 2021

#### A13. 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 2021:-

	<b>31.03.2021</b>
	<b>RM'000</b>
Corporate guarantee given by the Company to licensed bank for credit facilities granted to Kamdar Sdn Bhd	25,156
Corporate guarantee given by the Company to licensed bank for credit facilities granted to Pusat Membeli-belah Kamdar Sdn Bhd	257
Corporate guarantee given by the Company to licensed bank for credit facilities granted to Pusat Membeli-belah Kamdar (Penang) Sdn Bhd	308
Corporate guarantee given by the Company to licensed bank for credit facilities granted to Beauty Gallant Sdn Bhd	5,212
Corporate guarantee given by the Company to licensed bank for credit facilities granted to Kamdar Stores Sdn Bhd	15,002
Corporate guarantee given by the Company to licensed bank for credit facilities granted to Kamdar Holdings Sdn Bhd	12,792
Corporate guarantee given by the Company to licensed bank for credit facilities granted to Kesar Sdn Bhd	3,744
<b>Total</b>	<b>62,471</b>

There was no contingent asset as at 31 March 2021.

#### A14. Significant Related Party Transactions

The Group's recurrent related party transactions in the current quarter and the cumulative year to date ended 31 March 2021 are as follows:-

	Current Year Quarter 31.03.2021 (unaudited) RM'000	Cumulative Year To Date 31.03.2021 (unaudited) RM'000
Sales of goods:- - AumFabrics Pte Ltd <sup>(1)</sup>	*	5

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

\* Less than RM1,000

#### A15. Capital Commitments

Capital commitments not provided for in the financial statement as at 31 March 2021 are as follows:-

	As at 31.03.2021 (unaudited) RM'000	As at 31.03.2020 (audited) RM'000
Authorised and contracted for:- - Property, plant and equipment	628	619

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### CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE QUARTER ENDED 31 MARCH 2021

#### 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 31.03.2021 (unaudited)</b>	<b>Preceding Year Quarter 31.03.2020 *</b>
	<b>RM'000</b>	<b>RM'000</b>
Revenue	19,463	N/A
Gross profit	7,819	N/A
Loss before tax	(372)	N/A

\* There are no comparative figures disclosed following the change in the financial year end from 31 March to 30 June.

The Group registered a loss before tax of RM0.4 million from its revenue of RM19.5 million for the three (3) months ended 31 March 2021 which mainly derived from its textile business. There was no financial result for the preceding year corresponding quarter following the change in the financial year end from 31 March to 30 June.

###### Statement of Financial Position

	<b>As at 31.03.2021 (unaudited)</b>	<b>As at 31.03.2020 (audited)</b>
	<b>RM'000</b>	<b>RM'000</b>
Total assets	307,853	333,211
Total liabilities	93,553	113,558

Total assets decreased by RM25.3 million to RM307.9 million as at 31 March 2021 when compared with RM333.2 million as at 31 March 2020. This was mainly due to decrease in current assets by RM19.6 million attributable to lower inventory holding level as at the reporting period as a result of lower purchases arising from reduced retail sales. Additionally, there were depreciation and amortisation charges of RM4.5 million arising from non-current assets which made up of property, plant and equipment, prepaid land lease payment and right-of-use assets.

Total liabilities which mainly comprise of borrowings, lease liabilities, trade and other payables, decreased by RM20.0 million to RM93.6 million as at 31 March 2021 when compared with RM113.6 million as at 31 March 2020. The decrease was largely due to lower utilisation of borrowings during the reporting period, whilst, the decrease in trade and other payables was mainly due to lower credit purchases arising from reduced retail sales throughout the financial period, as a result of Covid-19 outbreak.



**CONSOLIDATED INTERIM FINANCIAL STATEMENTS  
FOR THE QUARTER ENDED 31 MARCH 2021****B1. Review of Performance (cont'd)****Statement of Cash Flows**

	<b>As at 31.03.2021 (unaudited) RM'000</b>	<b>As at 31.03.2020 * RM'000</b>
Operating activities	17,222	N/A
Investing activities	40	N/A
Financing activities	(11,156)	N/A
<b>Net changes in cash and cash equivalents</b>	<b>6,106</b>	<b>N/A</b>

\* There are no comparative figures disclosed following the change in the financial year end from 31 March to 30 June.

The Group's net cash and cash equivalents increased by RM6.1 million as of 31 March 2021, mainly contributed by increase in net cash generated from operating activities, but partially offset by net cash used in financing activities.

The increase in net cash from operating activities was mainly attributable to lower inventory holding level as a result of lower purchases arising from reduced retail sales, whilst, net cash used in financing activities was due to repayment of borrowings and lease liabilities, including interest.

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

	<b>Current Year Quarter 31.03.2021 (unaudited) RM'000</b>	<b>Immediate Preceding Quarter 31.12.2020 (unaudited) RM'000</b>
Revenue	19,463	17,788
Loss before tax	(372)	(1,589)

For current year quarter, the Group's revenue improved by 9.5% to RM19.5 million as compared to RM17.8 million in the preceding quarter ended 31 December 2020. Revenue was comparatively higher this quarter mainly driven by the positive momentum in consumption, following the easing of movement restrictions early March 2021 and in the lead up to Ramadan and preparation for Hari Raya Aidilfitri. Additionally, school uniform sales which was delayed from the previous quarter to the current quarter also contributed to the increase in revenue as schools reopened on a staggered basis starting from March 2021. Accordingly, the Group recorded a lower loss before tax of RM0.4 million during the current quarter as compared to a loss before tax of RM1.6 million in the preceding quarter, in tandem with higher sales.

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**CONSOLIDATED INTERIM FINANCIAL STATEMENTS  
FOR THE QUARTER ENDED 31 MARCH 2021**

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**B3. Commentary on Prospects**

The ongoing Covid-19 pandemic is expected to continue to steer global economic growth, despite accelerating Covid-19 vaccine rollouts worldwide as renewed outbreaks, emergence of new virus variants or mutations and the limited vaccine supply remain the key sources of risks surrounding the Covid-19 pandemic globally and domestically.

In Malaysia, it was initially hopeful that the National Covid-19 Immunisation drive would ease virus infections as it gradually begun reopening its economy beginning of March. However, the spike in Covid-19 infection in mid-April with surge in hospitalisations and deaths resulting from new variants of the virus coupled with a slow arrival of vaccines had caused the Malaysian Government to reimpose a nationwide movement control order from 12 May 2021 to 7 June 2021. The movement restrictions together with the release of Hotspot Identification for Dynamic Engagement (HIDE) list by the Malaysian Government with intention to allow for Covid-19 pre-emptive measures days before Hari Raya Aidilfitri are expected to affect many business sectors as retailers were not able to grasp last-minute Hari Raya sales due to operations interruption. With new infection cases and Covid-19 fatalities continue to climb, it is expected that moving forwards, movement restrictions with stricter lockdown measures will be enforced for a longer period and this is likely to have negative impacts on the recovery of economic activities as all social activities, events, dining-in at restaurants, and inter-district and inter-state travel are banned. In view of this, the Group opines a cautious outlook of its business activities and performance in the near term.

In the meantime, the Group is determined to continuously manage its online platform and digital environment, while at the same time, will continue its efforts in implementing proactive measures including resource management as well as cashflow and inventory management to ensure cost optimisation, risk planning and assessment so as to weather the economic impact of Covid-19 on the Group's operating margin.

**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.

### CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE QUARTER ENDED 31 MARCH 2021

#### B7. Tax Expense

	Current Year Quarter 31.03.2021 (unaudited) RM'000	Cumulative Year To Date 31.03.2021 (unaudited) RM'000
Income tax:-		
- Current	376	727
- Underprovision in prior year	38	38
Deferred tax:-	6	(16)
<b>Total</b>	<b>420</b>	<b>749</b>

Income tax expense is recognised in each quarter based on the best estimate of the weighted average annual income tax rate expected for the full financial year.

#### B8. Status of Corporate Proposals

There were no corporate proposals announced and completed as at 21 May 2021.

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

There were no proceeds raised from corporate proposal as at 21 May 2021.

#### B10. Borrowings and Debts Securities

	As at 31.03.2021 (unaudited) RM'000	As at 31.03.2020 (audited) RM'000
<b>Current</b>		
Secured:-		
- Bankers' acceptance	25,022	31,597
- Bank overdrafts	3,906	7,239
- Term loans	3,307	4,785
<b>Total current</b>	<b>32,235</b>	<b>43,621</b>
<b>Non-current</b>		
Secured:-		
- Term loans	43,889	42,927
<b>Total non-current</b>	<b>43,889</b>	<b>42,927</b>
<b>Total</b>	<b>76,124</b>	<b>86,548</b>

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### CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE QUARTER ENDED 31 MARCH 2021

#### B11. Material Litigation

There were no material changes in the material litigation as at 21 May 2021.

#### B12. Dividends

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

#### B13. Losses Per Share

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

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 31.03.2021 (unaudited)	Preceding Year Quarter 31.03.2020 *	Current Year Quarter 31.03.2021 (unaudited)	Preceding Year Quarter 31.03.2020 *
Loss attributable to ordinary shareholders of the Company (RM'000)	(792)	N/A	(5,353)	N/A
Number of ordinary shares in issued ('000)	197,990	N/A	197,990	N/A
Basic and diluted losses per share (sen)	(0.40)	N/A	(2.70)	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 March to 30 June.

### CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE QUARTER ENDED 31 MARCH 2021

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

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 31.03.2021 (unaudited)	Preceding Year Quarter 31.03.2020 *	Current Year Quarter 31.03.2021 (unaudited)	Preceding Year Quarter 31.03.2020 *
Profit/(Loss) from operations from the period is arrived at after charging:-				
Amortisation of prepaid land lease payment	30	N/A	120	N/A
Bad debts written off	2	N/A	2	N/A
Depreciation on property, plant and equipment	702	N/A	2,716	N/A
Depreciation on right-of-use assets	387	N/A	1,635	N/A
Impairment loss on receivables	187	N/A	255	N/A
Interest expenses	934	N/A	3,703	N/A
Property, plant and equipment written off	6	N/A	6	N/A
Rental expenses	469	N/A	1,997	N/A
And after crediting:-				
Gain on early termination of leases	271	N/A	276	N/A
Net gain on disposal of property, plant and equipment	1	N/A	17	N/A
Interest income	15	N/A	139	N/A
Realised gain on foreign exchange	10	N/A	33	N/A
Rental income	330	N/A	1,055	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 March to 30 June.

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.

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Registration No.: 200201010077 (577740-A)

(Incorporated in Malaysia)

### CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE QUARTER ENDED 31 MARCH 2021

#### B15. Foreign Currency Risk Management

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

#### B16. Trade Receivables

	<b>As at 31.03.2021 (unaudited) RM'000</b>	<b>As at 31.03.2020 (audited) RM'000</b>
Neither past due nor impaired	373	599
Past due but not impaired:		
1-30 days	203	420
31-120 days	154	713
More than 120 days	981	979
Past due and impaired	1,061	736
<b>Total trade receivables, gross</b>	<b>2,772</b>	<b>3,447</b>

#### 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

28 May 2021