

**EMICO HOLDINGS BERHAD (Company No : 230326-D)**  
**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS (UNAUDITED)**  
**FOR THE QUARTER AND YEAR ENDED 31 MARCH 2021**

	3 months ended 31 March		12 months ended 31 March	
	2021 RM'000	2020 RM'000	2021 RM'000	2020 RM'000
Revenue	7,320	11,485	34,040	52,629
Cost of sales	(6,847)	(9,131)	(29,258)	(40,259)
Gross profit/(loss)	473	2,354	4,782	12,370
Other income	307	723	721	1,504
Sales and marketing expenses	(542)	(352)	(1,987)	(1,309)
Administrative expenses	(1,663)	(2,545)	(6,181)	(11,003)
Operating profit/(loss)	(1,425)	180	(2,665)	1,562
Finance costs	(84)	(127)	(314)	(593)
Profit/(Loss) before tax	(1,509)	53	(2,979)	969
Tax expense	583	(63)	601	(725)
<b>Profit/(Loss) for the period</b>	<b>(926)</b>	<b>(10)</b>	<b>(2,378)</b>	<b>244</b>
<b>Profit/(Loss) attributable to:</b>				
Equity holders of the parent	(802)	126	(2,548)	606
Non-controlling interests	(124)	(136)	170	(362)
<b>Profit/(Loss) for the period</b>	<b>(926)</b>	<b>(10)</b>	<b>(2,378)</b>	<b>244</b>
<b>Earnings per share attributable to equity holders of the parent:</b>				
Basic, profit/(loss) for the period (sen)	(0.70)	0.12	(2.22)	0.57
Fully Diluted	(0.69)	0.12	(2.20)	0.57

(The unaudited condensed consolidated statement of profit and loss should be read in conjunction with the audited financial statements for the year ended 31 March 2020 and the accompanying explanatory notes attached to this interim financial report)

**EMICO HOLDINGS BERHAD (Company No : 230326-D)**  
**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME (UNAUDITED)**  
**FOR THE QUARTER AND YEAR ENDED 31 MARCH 2021**

	3 months ended 31 March		12 months ended 31 March	
	2021 RM'000	2020 RM'000	2021 RM'000	2020 RM'000
<b>Profit/(Loss) for the period</b>	(926)	(10)	(2,378)	244
<b>Other comprehensive income, net of tax</b>				
Revaluation reserve on leasehold land and building, net of tax	-	-	-	-
Foreign currency translation differences for foreign operation	(2)	(9)	(4)	11
<b>Total comprehensive income/(loss) for the period</b>	<b>(928)</b>	<b>(19)</b>	<b>(2,382)</b>	<b>255</b>
<b>Total comprehensive income/(loss) attributable to:</b>				
Equity holders of the parent	(804)	117	(2,552)	617
Non-controlling interests	(124)	(136)	170	(362)
	<b>(928)</b>	<b>(19)</b>	<b>(2,382)</b>	<b>255</b>

(The unaudited condensed consolidated statement of comprehensive income should be read in conjunction with the audited financial statements for the year ended 31 March 2020 and the accompanying explanatory notes attached to this interim financial report)

**EMICO HOLDINGS BERHAD (Company No : 230326-D)**  
**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION - UNAUDITED**  
**AT 31 MARCH 2021**

	<b>31 March 2021 Unaudited RM'000</b>	<b>31 March 2020 Audited RM'000</b>
<b>ASSETS</b>		
<b>Non Current Assets</b>		
Property, plant and equipment	14,734	15,300
Investment properties	152	158
Intangible assets	606	552
Right of use assets	9,004	10,312
Deferred tax assets	12	165
Total non current assets	24,508	26,487
<b>Current Assets</b>		
Inventories	37,751	40,303
Trade and other receivables	7,867	11,025
Current tax assets	355	151
Cash and cash equivalents	2,688	3,138
Total current assets	48,661	54,617
<b>TOTAL ASSETS</b>	<b>73,169</b>	<b>81,104</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to equity holders of the parent</b>		
Share capital	20,555	18,801
Reserves	13,408	13,421
Retained earnings	10,416	12,964
Total equity attributable to owners of the Company	44,379	45,186
Non-controlling interests	8,703	8,424
<b>TOTAL EQUITY</b>	<b>53,082</b>	<b>53,610</b>
<b>Non Current Liabilities</b>		
Borrowings	2,804	769
Lease liabilities	1,153	1,543
Deferred tax liabilities	4,053	4,919
Total non current liabilities	8,010	7,231
<b>Current liabilities</b>		
Trade and other payables	6,550	13,088
Borrowings	4,466	5,761
Lease liabilities	925	1,288
Current tax liabilities	136	126
Total current liabilities	12,077	20,263
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>73,169</b>	<b>81,104</b>
Net assets per share (RM)	0.39	0.43

(The unaudited condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the year ended 31 March 2020 and the accompanying explanatory notes attached to this interim financial report)

**EMICO HOLDINGS BERHAD (Company No : 230326-D)**  
**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY - UNAUDITED**  
**FOR THE NINE MONTHS ENDED 31 MARCH 2021**

	< ----- Attributable to equity holders of parent ----- >						Total Equity RM'000
	Share Capital RM'000	Revaluation Reserve RM'000	Share Option Reserve RM'000	Exchange Reserve RM'000	Retained earning RM'000	Non-controlling Interests RM'000	
At 1 April 2020	18,801	13,313	69	39	12,964	8,423	53,609
Profit/(Loss) for the period	-	-	-	-	(2,548)	170	(2,378)
Share options vested under ESOS	-	-	358	-	-	-	358
Foreign exchange translation differences	-	-	-	(4)	-	-	(4)
Total comprehensive income/(loss) for the period	-	-	358	(4)	(2,548)	170	(2,024)
Issuance of new shares	1,754	-	(367)	-	-	110	1,497
At 31 March 2021	20,555	13,313	60	35	10,416	8,703	53,082
At 1 April 2019	18,144	13,313	-	28	12,375	8,785	52,645
Adjustment on adoption of MFRS 16	-	-	-	-	(17)	-	(17)
Adjusted 1 April 2019	18,144	13,313	-	28	12,358	8,785	52,628
Profit/(Loss) for the period	-	-	-	-	606	(361)	245
Share options vested under ESOS	-	-	69	-	-	-	69
Foreign exchange translation differences	-	-	-	11	-	-	11
Total comprehensive income/(loss) for the period	-	-	69	11	606	(361)	325
Issuance of new shares	657	-	-	-	-	-	657
At 31 March 2020	18,801	13,313	69	39	12,964	8,424	53,610

(The unaudited condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the year ended 31 March 2020 and the accompanying explanatory notes attached to this interim financial report)

**EMICO HOLDINGS BERHAD (Company No : 230326-D)**  
**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS - UNAUDITED**  
**FOR THE NINE MONTHS ENDED 31 MARCH 2021**

	12 months ended 31 March 2021 RM'000	12 months ended 31 March 2020 RM'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit/ (Loss) before tax	(2,979)	961
Adjustments for :		
Depreciation of property, plant and equipment	1,637	1,158
Share options vested under ESOS	358	69
Interest expenses	281	543
Impairment losses on trade and other receivables	420	5
Reversal of impairment losses on trade and other receivables	-	(517)
Amortisation of investment properties	7	7
Depreciation of right of use assets	777	1,460
Unrealised gain on foreign exchange	(365)	(73)
Interest income	(23)	(36)
Property, plant and equipment written off	20	-
Gain on disposal of property, plant and equipment	(26)	(50)
Operating profit before working capital changes	107	3,527
Changes in working capital:		
Decrease in trade and other receivables	3,052	158
Decrease in inventories	2,364	3,206
Decrease in trade and other payables	(6,255)	(2,315)
Cash generated from operations	(732)	4,576
Interest received	23	36
Tax refund	-	176
Tax paid	(328)	(990)
Net cash generated from operating activities	(1,037)	3,798
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(588)	(652)
Shares proceed from non-controlling interest	110	-
Proceed from disposal of property, plant and equipment	19	50
Net cash used in investing activities	(459)	(602)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Interest paid	(223)	(352)
Issuance of new shares	1,387	657
Net drawdown/ (repayment) of bank borrowings	1,604	329
Net drawdown/ (repayment) of lease liabilities	(859)	(1,486)
Changes in deposits pledged to licensed banks	-	(3)
Net cash used in financing activities	1,909	(855)
Net increase/(decrease) in cash and cash equivalents	413	2,341
Effects of exchange rate changes on cash and cash equivalents	2	76
Cash and cash equivalents at beginning of financial year	2,025	(392)
Cash and cash equivalents at end of financial year	2,440	2,025
Cash and cash equivalents comprise of:		
Cash and bank balances	2,593	3,043
Deposits with licensed banks	95	95
Bank overdrafts included in bank borrowings	(153)	(1,018)
	2,535	2,120
Less: Deposits pledged to licensed banks	(95)	(95)
	2,440	2,025

(The unaudited condensed consolidated statement of cash flows should be read in conjunction with the audited financial statements for the year ended 31 March 2020 and the accompanying explanatory notes attached to this interim financial report)

**EMICO HOLDINGS BERHAD (Company No : 230326-D)**  
**NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE 3RD QUARTER ENDED 31 MARCH 2021**

**A EXPLANATORY NOTES PURSUANT TO MFRS 134**

**A1 Basis of preparation**

The interim financial statements are unaudited and has been prepared in compliance with MFRS 134, Interim Financial Reporting and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial statements should be read in conjunction with the audited financial statements of the Group for the year ended 31 March 2020. These explanatory notes attached to the 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 financial year ended 31 March 2020.

The following revised MFRSs and Amendments to MFRSs applicable to the Group have been issued by the MASB and are not yet effective for adoption by the Group.

		Effective for annual periods beginning on or after
Annual improvements to MFRS Standards 2018 - 2020		1-Jan-22
Amendments to MFRS 3	Reference to the Conceptual Framework	1-Jan-22
Amendments to MFRS 116	Property, Plant and Equipment - Proceeds before Intended Use	1-Jan-22
Amendments to MFRS 137	Onerous Contracts - Cost of Fulfilling a Contract	1-Jan-22
MFRS 17	Insurance Contracts	1-Jan-23
Amendments to MFRS 17	Insurance Contracts	1-Jan-23
Amendments to MFRS 101	Classification of Liabilities as Current or Non-current	1-Jan-23
Amendments to MFRS 101	Disclosure of Accounting Policies	1-Jan-23
Amendments to MFRS 108	Definition of Accounting Estimates	1-Jan-23
Amendments to MFRS 10 and MFRS 128	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred

**A2 Audited financial statements of the preceding year**

The auditors' report on the financial statements for the year ended 31 March 2020 was not qualified.

**A3 Seasonality or cyclicity of operations**

The Group operations is not subject to seasonality or cyclicity of operations.

**A4 Items of unusual nature and amount**

There were no items affecting assets, liabilities, equity, net income or cash flows of the Group that are unusual because of their nature, size or incidence during the financial period ended 31 March 2021.

**A5 Changes in estimates**

There were no significant changes in estimates of amount, which give a material effect in the financial period ended 31 March 2021.

**A6 Issuance, cancellations, repurchases, resale and repayment of debt/equity securities**

There were no issuance and repayment of debt and equity securities for the financial period ended 31 March 2021.

**A7 Dividend paid**

There were no dividend paid during the quarter under review.

**A8 Segmental Reporting**

The analysis by activity of the Group for the financial period ended 31 March 2021 are as follows:

	<-----3 months ended----->		<-----12 months ended----->	
	31-3-2021 RM'000	31-3-2020 RM'000	31-3-2021 RM'000	31-3-2020 RM'000
<b>Segment Revenue</b>				
Manufacturing and trading - consumable products	6,880	10,521	29,064	46,756
Property development	440	964	4,976	5,873
Investment holdings	114	114	456	456
	<u>7,434</u>	<u>11,599</u>	<u>34,496</u>	<u>53,085</u>
Inter-segment elimination	(114)	(114)	(456)	(456)
Total Revenue	<u>7,320</u>	<u>11,485</u>	<u>34,040</u>	<u>52,629</u>
<b>Segment Results</b>				
Manufacturing and trading - consumable products	(1,180)	455	(2,562)	2,799
Property development	(84)	43	708	284
Investment holdings	(161)	(318)	(811)	(1,521)
	<u>(1,425)</u>	<u>180</u>	<u>(2,665)</u>	<u>1,562</u>
Total Segment Results	<u>(1,425)</u>	<u>180</u>	<u>(2,665)</u>	<u>1,562</u>
Finance cost	(84)	(127)	(314)	(593)
Profit/(Loss) before tax	(1,509)	53	(2,979)	969
Tax expense	583	(63)	601	(725)
Non-controlling interests	124	136	(170)	362
Profit/(Loss) for the period	<u>(802)</u>	<u>126</u>	<u>(2,548)</u>	<u>606</u>

**A9 Valuation of property, plant and equipment**

The valuation of leasehold land and buildings have been brought forward without amendments from previous annual financial statements.

**A10 Material events subsequent to the balance sheet date**

Save for the corporate proposal as disclosed in Section B4 below, there were no other material events subsequent to the end of the current quarter.

**A11 Contingent Liabilities**

The Directors are not aware of any contingent liabilities that have arisen since the last annual balance sheet date.

**A12 Related Party Transactions**

Significant transactions between the Group with the related parties during the financial year ended 31 March 2021 were as follows:

	<-----3 months ended----->		<-----12 months ended----->	
	31-3-2021	31-3-2020	31-3-2021	31-3-2020
	RM'000	RM'000	RM'000	RM'000
Sales of raw materials:				
Century Plas Industries Sdn Bhd	667	1,334	4,966	5,829
Purchases of semi finished parts and components:				
Century Plas Industries Sdn Bhd	-	1,953	6,990	8,667
Sales and purchases of trading items				
U Can Marketing Sdn Bhd	-	2	11	30
Rental of premises received:				
Century Plas Industries Sdn Bhd	39	39	156	156
Rental of machinery received:				
Century Plas Industries Sdn Bhd	56	56	222	222
Rental of factory paid and payable to:				
Beng Choo Marketing Sdn Bhd	150	150	600	600
Purchases and sales of trophy parts and bases:				
Emico (Vietnam) Co. Ltd	201	1,360	706	4,394

The transactions were entered in the normal course of business and have been established under normal commercial terms that are no less favourable than those arranged with independent third parties.

**A13 Capital Commitments**

Capital expenditures which have not been provided for at the end of each reporting period are as follows:

	As at 31-Mar-21 RM'000
Property, plant and equipment: Approved and contracted for	-

**B ADDITIONAL INFORMATION AS REQUIRED BY THE BURSA MALAYSIA SECURITIES BERHAD LISTING REQUIREMENTS (PART A OF APPENDIX 9B)**

**B1 Tax expense**

	Current 12 months 31-3-2021 RM'000	Current 12 months 31-3-2020 RM'000
Current period	56	729
Under/(over) provision in prior years	58	130
Deferred	(715)	(134)
Taxation - net	(601)	725

The effective tax rates were higher than statutory tax rate mainly due to the losses which cannot be set-off against taxable profits made by subsidiaries and certain expenses which are not tax deductible.

**B2 Sale of unquoted investments and properties**

There were no profit on sale of investments or properties for the current financial period.

**B3 Particulars of purchase or disposal of quoted investments**

There were no sales or purchases of quoted securities during the period.

**B4 Status of Corporate proposals announced**

On 9 October 2020, the Company proposed to undertake a proposed private placement of up to 10% of the total number of issued shares of the Company ("**Placement Shares**") to third party investor(s) to be identified at a later date ("**Proposed Private Placement**").

The Proposed Private Placement was approved by Bursa Malaysia Securities Berhad ("**Bursa Securities**") vide its letter dated 16 October 2020.

On 11 December 2020, the Board had fixed the issue price for the first tranche of the Proposed Private Placement comprising 3,000,000 Placement Shares at RM0.298 per Placement Share. The first tranche of the Placement Shares was listed on Bursa Securities on 18 December 2020.

As at 19 February 2021, the status of the utilization of the gross proceeds from the first tranche of the private placement is as follows:

Purpose	Proposed Utilisation RM'000	Actual Utilisation RM'000	Balance Utilisation %	Expected Timeframe for Utilisation
i) Working Capital	794	794	100%	Within 12 months
ii) Estimated expenses in relation to the Proposed Private Placement	100	100	100%	Within 1 month
<b>Total gross proceeds</b>	<b>894</b>	<b>894</b>	<b>100%</b>	

On 1 April 2021, Bursa Securities has approved the application for an extension of time until 15 October 2021 to complete the implementation of the Proposed Private Placement.

**B5 Group borrowings**

Group borrowings and debt securities are as follows:

	31-Mar-21 RM'000	31-Mar-20 RM'000
<u>a) Current Borrowings - Secured</u>		
Bank overdraft	153	1,018
Bankers' acceptance	3,310	4,703
Term loan	1,003	40
	<u>4,466</u>	<u>5,761</u>
<u>b) Non Current Borrowings - Secured</u>		
Term loan	2,804	769
	<u>2,804</u>	<u>769</u>

**B6 Financial Instruments with Off Balance Sheet Risks**

There were no financial instruments with off balance sheet risks for the current financial period.

**B7 Material Litigations**

There are no material litigation pending as at 18 May 2021.

**B8 Performance review**

	<----- 3 months ended ----->		<----- 12 months ended ----->	
	Jan-21 to Mar-21	Oct-20 to Dec-20	Apr-20 to Mar-21	Apr-19 to Mar-20
	RM'000	RM'000	RM'000	RM'000
<u>REVENUE</u>				
Manufacturing and trading	6,880	7,917	29,064	46,756
Property development	440	1,629	4,976	5,873
Total	<u>7,320</u>	<u>9,546</u>	<u>34,040</u>	<u>52,629</u>
<u>PROFIT/ (LOSS) BEFORE TAX ("PBT" &amp; "LBT")</u>				
Manufacturing and trading - operations	(1,253)	(776)	(2,826)	2,265
Property development	(95)	714	658	224
Investment holdings	(161)	(186)	(811)	(1,520)
Net Total	<u>(1,509)</u>	<u>(248)</u>	<u>(2,979)</u>	<u>969</u>



#### Comparison with preceding quarter

For the current quarter under review, the revenue of the Group was decreased from RM9.55 million in the preceding quarter to RM7.32 million for the current quarter mainly due to lower sales generated by the property development division. As a result, the Group posted a higher LBT of RM1.51 million for the current quarter as compared to RM0.25 million in the preceding quarter.

The manufacturing and trading division posted a decrease of 13.1% in revenue from RM7.92 million in the preceding quarter to RM6.88 million for the current quarter due to a drop in sales. As a result, it posted a higher LBT of RM1.25 million for the current quarter as compared to RM0.78 million in the preceding quarter.

The property development division posted revenue of RM0.44 million for the current quarter as compared to RM1.63 million in the preceding quarter. The decrease was due to lesser sales of completed units. As a result, the property development division posted a LBT of RM0.09 million as compared to PBT of RM0.71 million in the preceding quarter.

For the investment holding division, the LBT was maintained at RM0.16 million for the current quarter and RM0.19 million in the preceding quarter.

#### Comparison with preceding year results

The Group revenue for the 12 months ended 31 March 2021 was RM34.04 million as compared to RM52.63 million in the preceding period, a decrease of 35.3%. The decrease was mainly due to lower sales generated by the manufacturing and trading division. As a result, the Group posted a LBT of RM2.98 million for the current period as compared to PBT of RM0.97 million in the preceding period.

The manufacturing and trading division posted a decrease of 37.8% in revenue from RM46.76 million in the preceding period to RM29.06 million for the current period due to a drop in sales. The decline in revenue mainly derived from trophy business as a result of adverse economic impact caused by the Covid-19 pandemic which led to various Movement Control Orders imposed by the Government as part of the containment measures as well as lockdowns imposed by the respective governments across the world have greatly affected the demand of trophy in both local and export markets. On the positive note, the increased demand for contract manufacturing of medical rehabilitation products has partially mitigated the decline in the trophy business. As a result, it posted a LBT of RM2.83 million for the current period as compared to PBT of RM2.27 million in the preceding period.

The property development division posted a decrease of 15.3% in revenue from RM5.87 million in the preceding period to RM4.98 million for the current period due to lesser sales of completed units. However, the property development division posted a higher PBT of RM0.66 million for the current period as compared to PBT of RM0.24 million in the preceding period.

For the investment holding division, the LBT was maintained at RM0.81 million for the current period and RM1.52 million for the preceding period.

#### **B9 Prospects**

In the latest World Economic Outlook report ("WEO") released on 23 March 2021, the International Monetary Fund ("IMF") projected the global economy to grow at 6 percent in 2021, and moderate to 4.4 percent in 2022. The projections for 2021 and 2022 are stronger than in the October 2020 WEO. The upward revision reflects additional fiscal support in a few large economies, the anticipated vaccine-powered recovery in the second half of 2021, and continued adaptation of economic activity to subdued mobility. Nonetheless, the IMF opines that the outlook presents daunting challenges related to divergences in the speed of recovery both across and within countries and the potential for persistent economic damage from the crisis. High uncertainty surrounds this outlook, related to the path of the pandemic, the effectiveness of policy support to provide a bridge to vaccine-powered normalisation, and the evolution of financial conditions. (Source: WEO dated 23 March 2021)

Closer to home, Bank Negara Malaysia has projected the domestic economy to grow between 6% to 7.5% for 2021, with expectations of a rebound to begin 2Q2021 and for the economy to return to pre-pandemic levels by mid-2021. Even as the Covid-19 pandemic continues to disrupt and pose uncertainties to the Malaysian and global economy, there is a note of positivity from worldwide vaccination programs and government stimulus measures.

The market conditions remain tough and challenging as we head into the new financial year. Nevertheless, the Group had put in place guiding principles to manage liquidity and costs as well as the Group will continue to actively monitor and adapt these to sustain our commitment to deliver long-term value to our stakeholders.

The Group is actively pursuing measures to manage operating costs and revising business plans to mitigate further negative impacts arising from the Covid-19 pandemic. A series of austerity measures had been carried out by the Group such as managing its workforce at an optimal level to meet the operational requirements and continue with cost-consciousness exercise within its operations including improvement of processes efficiencies as well as will leverage on our digital marketing capabilities and accelerate sales via online platforms.

With regard to the property development market under the current Covid-19 pandemic condition, we expect market conditions remain tough and more challenging as the consumers have their concerns on job security and will be more conscious in procuring capital goods like properties. On a more positive note, with the economic stimulus packages launched by the Government such as the reintroduction of the Home Ownership Campaign with a waiver of stamp duties on instruments of transfers and loan agreements for residential properties priced between RM300,000 and RM2.5 million. This will help to encourage sales to first-time home buyers as it lessens the cost of owning a house. However, at this juncture, all new planned launches will be reviewed diligently and phased accordingly to current property market sentiments.

While the National Covid-19 vaccination rollout would foster market recovery, the Board remains cautious as the pandemic persists and anticipates the year to still be challenging. The Group will continue to explore new business opportunities to invest; enhance its supply chain management, productivity and cost management to mitigate the increase in material cost and the shipping cost as well as continue to reinvent and improve the business and will take affirmative steps to expand the Group's scope. The Board believes that by remaining vigilant and being committed in sustaining operational efficiency, the Group will continue to be on track in improving its financial performance.

#### **B10 Explanatory notes on any variance in actual profit from forecasted profit**

This note is not applicable for the financial period under review.

#### **B11 Dividend**

The Directors do not recommend any dividend for the financial period ended 31 March 2021.

**B12 Earnings per share ("EPS")****I) Basic Earnings per share**

	3 months		12 months	
	31.3.2021	31.3.2020	31.3.2021	31.3.2020
<b>a) Numerator</b>				
Profit attributable to ordinary equity holders:				
Profit/(Loss) from operations (RM'000)	(802)	126	(2,548)	606
<b>b) Denominator</b>				
Weighted average number of ordinary shares used as denominator (per 1000 shares)	114,958	105,519	114,958	105,519
<b>Basic Earnings per share (Sen)</b>	(0.70)	0.12	(2.22)	0.57

**II) Diluted Earnings per share**

	3 months		12 months	
	31.3.2021	31.3.2020	31.3.2021	31.3.2020
<b>a) Numerator</b>				
Profit attributable to ordinary equity holders:				
Profit/(Loss) from operations (RM'000)	(802)	126	(2,548)	606
<b>b) Denominator</b>				
Weighted average number of ordinary shares used as denominator (per 1000 shares)	115,631	105,519	115,631	105,519
<b>Diluted Earnings per share (Sen)</b>	(0.69)	0.12	(2.20)	0.57

**B13 Operating Income/(Expenses)**

Included in operating income/(expenses) are the followings credits/(charges):

	12 months ended Mar-21 RM'000	12 months ended Mar-20 RM'000
Depreciation of property, plant and equipment	(1,637)	(1,158)
Amortisation of investment properties	(7)	(7)
Interest expense	(281)	(543)
Interest income	23	36
Unrealised gain/(loss) on foreign exchange	365	73
Gain on disposal of property, plant and equipment	26	50
Impairment losses on trade and other receivables	(420)	(5)
Reversal of impairment losses on trade and other receivables	-	517
Depreciation of right of use assets	(777)	(1,460)
Property, plant and equipment written off	(20)	-