



**ROHAS TECNIC BERHAD**  
199401016997 (302675-A)  
(Incorporated in Malaysia)

INTERIM FINANCIAL STATEMENTS FOR THE PERIOD FROM  
1 APRIL 2021 TO 30 JUNE 2021

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**ROHAS TECNIC BERHAD 199401016997 (302675-A)**

(Incorporated in Malaysia)

**QUARTERLY REPORT**

Quarterly report on consolidated results for the 2nd quarter ended 30 June 2021

The figures have not been audited.

**CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**

	INDIVIDUAL QUARTER			CUMULATIVE QUARTER		
	Current Period	Preceding	Variance	Current Period	Preceding	Variance
	Quarter	Period		To date	Period	
30-6-2021	Corresponding	30-6-2020	30-6-2021	30-6-2020		
	RM'000	RM'000	%	RM'000	RM'000	%
Revenue	50,734	43,330	17%	105,319	153,151	-31%
Cost of sales	(43,895)	(40,270)		(94,291)	(141,633)	
<b>Gross profit</b>	<b>6,839</b>	<b>3,060</b>	<b>123%</b>	<b>11,028</b>	<b>11,518</b>	<b>-4%</b>
Other income	641	2,043		1,507	4,385	
Distribution expenses	(215)	(316)		(675)	(854)	
Administrative expenses	(7,448)	(7,347)		(12,707)	(14,213)	
<b>Operating profit/(loss)</b>	<b>(183)</b>	<b>(2,560)</b>	<b>-93%</b>	<b>(847)</b>	<b>836</b>	<b>-201%</b>
Finance costs	(1,868)	(1,592)		(3,397)	(3,462)	
Share of result of associates	869	174		1,698	132	
<b>Profit/(Loss) before tax</b>	<b>(1,182)</b>	<b>(3,978)</b>	<b>-70%</b>	<b>(2,546)</b>	<b>(2,494)</b>	<b>2%</b>
Tax expense	(1,032)	512		(2,056)	498	
<b>Profit/(Loss) after tax</b>	<b>(2,214)</b>	<b>(3,466)</b>	<b>-36%</b>	<b>(4,602)</b>	<b>(1,996)</b>	<b>131%</b>
<b>Other comprehensive</b>						
Items that may be reclassified subsequently to profit or loss:						
Unrealised currency translation differences	(411)	(616)		(563)	(657)	
<b>Total comprehensive income/(loss)</b>	<b>(2,625)</b>	<b>(4,082)</b>	<b>-36%</b>	<b>(5,165)</b>	<b>(2,653)</b>	<b>95%</b>

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**CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**

	INDIVIDUAL QUARTER			CUMULATIVE QUARTER		
	Current Period	Preceding	Variance	Current Period	Preceding	Variance
	Quarter	Period		To date	Period	
	30-6-2021	Corresponding 30-6-2020		30-6-2021	Corresponding 30-6-2020	
	RM'000	RM'000	%	RM'000	RM'000	%
<b>Profit/(Loss) after tax attributable to:</b>						
Owners of the Company	(2,089)	(3,222)		(4,253)	(1,630)	
Non-controlling interests	(125)	(244)		(349)	(366)	
	<u>(2,214)</u>	<u>(3,466)</u>	-36%	<u>(4,602)</u>	<u>(1,996)</u>	131%
<b>Total comprehensive income/(loss) attributable to:</b>						
Owners of the Company	(2,411)	(3,838)		(4,702)	(2,287)	
Non-controlling interests	(214)	(244)		(463)	(366)	
	<u>(2,625)</u>	<u>(4,082)</u>	-36%	<u>(5,165)</u>	<u>(2,653)</u>	95%
Dividends per share (sen)	-	-		-	-	
Earnings per share (sen)						
Basic	(0.44)	(0.68)		(0.90)	(0.34)	
Diluted	-	-		-	-	

(The Condensed Consolidated Statements Profit or Loss and Other Comprehensive Income should be read in conjunction with the accompanying explanatory notes attached to these interim financial statements)

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(Incorporated in Malaysia)

**QUARTERLY REPORT**

Quarterly report on consolidated results for the 2nd quarter ended 30 June 2021

The figures have not been audited.

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

	Unaudited As at Current Period To Date 30-6-2021	Audited As at Preceding Financial Year Ended 31-12-2020
	<u>RM'000</u>	<u>RM'000</u>
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
Property, plant and equipment	25,379	27,721
Right-of-use assets	27,917	28,536
Investment in an associate	58,502	56,804
Other investments	2,813	2,665
Deferred tax assets	10,450	9,884
Goodwill	13,216	13,216
Cash and bank balances, deposits and placements	2,066	2,066
Total non-current assets	<u>140,343</u>	<u>140,892</u>
<b>CURRENT ASSETS</b>		
Inventories	81,734	87,429
Trade and other receivables	189,992	218,125
Amount due from contract customers	29,868	68,538
Tax recoverable	7,131	3,603
Cash and bank balances, deposits and short-term placements	75,532	60,324
Total current assets	<u>384,257</u>	<u>438,019</u>
<b>TOTAL ASSETS</b>	<u>524,600</u>	<u>578,911</u>
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
<b>Equity attributable to owner of the Company:</b>		
Share capital	299,484	299,484
Other reserves	(104,209)	(103,760)
Retained earnings	123,247	127,500
	<u>318,522</u>	<u>323,224</u>
Non-controlling interests	22,999	23,462
<b>Total equity</b>	<u>341,521</u>	<u>346,686</u>
<b>LIABILITIES</b>		
<b>NON-CURRENT LIABILITIES</b>		
Long term borrowings	18,453	24,301
Deferred tax liabilities	-	302
Finance lease liabilities	2,471	2,758
Retirement benefits	2,733	2,793
Total non-current liabilities	<u>23,657</u>	<u>30,154</u>

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**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

	Unaudited As at Current Period To Date 30-6-2021 <u>RM'000</u>	Audited As at Preceding Financial Year Ended 31-12-2020 <u>RM'000</u>
<b>CURRENT LIABILITIES</b>		
Trade and other payables	58,441	80,677
Amount due to contract customers	30,650	45,999
Borrowings	66,184	72,988
Finance lease liabilities	1,865	1,625
Tax payable	2,282	782
Total current liabilities	<u>159,422</u>	<u>202,071</u>
<b>Total liabilities</b>	<u>183,079</u>	<u>232,225</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>524,600</u>	<u>578,911</u>
Net Assets Per share attributable to equity holders of parent (RM)	<u>0.67</u>	<u>0.68</u>

(The Condensed Statement of Financial Position should be read in conjunction with the accompanying explanatory notes attached to these interim financial statements)

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**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

	← Attributable to owners of the Company →						
	Share Capital RM'000	← Non-distributable →		Retained earnings RM'000	Total RM'000	Non-controlling Interests RM'000	Total equity RM'000
Reserve upon consolidation RM'000		Foreign Currency translation reserve RM'000	Foreign Currency translation reserve RM'000				
Balance at 1 January 2021	299,484	(104,799)	1,039	127,500	323,224	23,462	346,686
Foreign currency translation for foreign operations	-	-	(449)	-	(449)	(114)	(563)
Loss after taxation	-	-	-	(4,253)	(4,253)	(349)	(4,602)
Total comprehensive loss	-	-	(449)	(4,253)	(4,702)	(463)	(5,165)
Balance at 30 June 2021	299,484	(104,799)	590	123,247	318,522	22,999	341,521
Balance at 1 January 2020	299,484	(104,799)	667	132,697	328,049	26,227	354,276
Foreign currency translation for foreign operations	-	-	108	-	108	(765)	(657)
Profit after taxation	-	-	-	(1,630)	(1,630)	(366)	(1,996)
Total comprehensive income	-	-	108	(1,630)	(1,522)	(1,131)	(2,653)
Balance at 30 June 2020	299,484	(104,799)	775	131,067	326,527	25,096	351,623

(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the accompanying explanatory notes attached to these interim financial statements)

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**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW**

	Current Year To Date 30-6-2021 <u>RM'000</u>	Current Year To Date 30-6-2020 <u>RM'000</u>
<b>OPERATING ACTIVITIES</b>		
Profit/(loss) before tax	(2,546)	(2,494)
Adjustments for non-cash movements:		
Share of results of associates	(1,698)	(132)
Gain on other investments	(148)	(300)
Dividend income	(63)	-
Depreciation	3,878	3,635
Allowance for impairment losses on receivables	874	406
Unrealised gain on foreign exchange	(1,872)	(1,395)
Interest expense	3,397	2,626
Interest income	(146)	(248)
Gain on disposal of property, plant and equipment	(77)	(28)
Operating profit before working capital changes	<u>1,599</u>	<u>2,070</u>
Changes in working capital:		
Contract assets/liabilities	23,321	(33,723)
Inventories	5,694	5,886
Bills payable	(10,234)	(4,609)
Receivables	30,286	17,182
Payables	(20,363)	1,007
Retirement benefits	(60)	(15)
	<u>30,243</u>	<u>(12,202)</u>
Interest paid	(1,846)	(2,554)
Income tax paid, net of refund	(4,952)	979
Net cash from/(used in) operating activities	<u>23,445</u>	<u>(13,777)</u>
<b>INVESTING ACTIVITIES</b>		
Dividend received	63	-
Interest received	146	248
Purchase of property, plant and equipment	(917)	(894)
Proceeds from disposal of property, plant and equipment	77	40
Net cash used in investing activities	<u>(631)</u>	<u>(606)</u>

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**QUARTERLY REPORT**

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**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW**

	Current Year To Date 30-6-2021 <u>RM'000</u>	Current Year To Date 30-6-2020 <u>RM'000</u>
<b>FINANCING ACTIVITIES</b>		
Interest paid	(1,551)	(73)
Advances to associate	(2,940)	-
Advances to related parties	(86)	-
Change in bank balances pledged as security	(21,683)	(9,182)
Repayment of hire purchase liabilities	(47)	(608)
(Repayment to)/Drawdown of bank borrowings	<u>(8,205)</u>	<u>769</u>
Net cash used in financing activities	<u>(34,512)</u>	<u>(9,094)</u>
<b>CASH AND CASH EQUIVALENTS</b>		
Net changes	(11,698)	(23,477)
Brought forward	29,301	38,243
Foreign exchange differences arising on opening balance	<u>(563)</u>	<u>108</u>
Carried forward	<u>17,040</u>	<u>14,874</u>
Presented by:		
Deposits with financial institution	7,855	27,635
Deposits with fund management corporation	510	393
Cash and bank balances	<u>69,233</u>	<u>21,302</u>
	77,598	49,330
Less: Bank balances pledged as security	(50,440)	(30,121)
Less: Bank overdraft	<u>(10,118)</u>	<u>(4,335)</u>
Cash and cash equivalents	<u>17,040</u>	<u>14,874</u>

(The Condensed Consolidated Statement of Cash Flow should be read in conjunction with the accompanying explanatory notes attached to these interim financial statements)



## **QUARTERLY REPORT**

Quarterly report on consolidated results for the 2nd quarter ended 30 June 2021

The figures have not been audited.

### **A. EXPLANATORY NOTES**

#### **A1 Basis of Preparation**

This interim financial statements are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standards ("MFRS") 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board ("MASB") and paragraph 9.22 and Appendix 9B of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities").

The interim financial report should be read in conjunction with the audited financial statements for the financial year ended 31 December 2020 and the explanatory notes attached to the interim financial statements.

The 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 December 2020.

The accounting policies and methods of computation adopted in the interim financial statements are consistent with those adopted in the audited financial statements of the Group for the financial year ended 31 December 2020, 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 period:

#### **MFRS effective 1 January 2020:**

Amendments to MFRS 3, Business Combination (Definition of Business)

Amendments to MFRS 101 and MFRS 108 (Definition of Material)

Amendments to references to the Conceptual Framework in MFRS Standards, MFRS 137

#### **A2 Significant Accounting Policies**

##### **A2.1 Adoption of Amendments/Improvements to MFRS**

At the beginning of the current financial year, the Group adopted amendments/improvements to MFRSs which are mandatory for the financial periods beginning on or after 1 January 2021. The initial application of the above standards, amendments and interpretation are not expected to have any financial impacts to the financial statements.

#### **Amendments to MFRS 3, Business Combination (Definition of Business)**

MFRS 3, the amendments to the definition of a business is to help entities determine whether an acquired set of activities and assets is a business or not. The amendments clarify the following:

- Minimum requirements to be a business;
- Market participants' ability to replace missing elements;
- Assessing whether an acquired process is substantive;
- Narrowed the definitions of outputs; and
- Introduced an optional concentration test.

The amendments must be applied to transactions that are either business combinations or asset acquisitions for which the acquisition date is on or after the beginning of the first annual reporting period beginning on or after 1 January 2020. Consequently, entities do not have to revisit such transactions that occurred in prior periods. Earlier application is permitted and must be disclosed.

#### **Amendments to MFRS 101 and MFRS 108 (Definition of Material)**

MFRS 101 and MFRS 108, the amendments were made to align the definition of 'material' across the standards and to clarify certain aspects of the definition. The new definition states that, 'Information is material if omitting, misstating or obscuring it could reasonably be expected to influence decisions that the primary users of general purpose financial statements make on the basis of those financial statements, which provide financial information about a specific reporting

The amendments must be applied prospectively. Early application is permitted and must be disclosed.

#### **Amendments to references to the Conceptual Framework in MFRS Standards, MFRS 137**

The changes to the chapters on the objective of financial reporting and qualitative characteristics of useful financial information are limited, but with improved wording to give more prominence to the importance of providing information needed to assess management's stewardship of the entity's economic resources.

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**A. EXPLANATORY NOTES****A3 Audit Report of Preceding Annual Financial Statements**

The auditors' report for the preceding annual financial statements was not subject to any qualification.

**A4 Seasonality or Cyclicity of Operations**

There were no seasonality or cyclicity of operations in the current quarter under review and financial period to date.

**A5 Unusual Items due to their Nature, Size or Incidence**

There were no unusual items affecting assets, liabilities, equity, net income or cash flow in the current quarter under review and financial year-to-date, other than as disclosed in Note B1 and B3 below.

**A6 Material Changes in Estimates**

There were no changes in estimates of amount reported in prior financial years that have a material effect in the current quarter under review and financial year-to-date.

**A7 Debts and Equity Securities**

There were no issuance, cancellation, repurchase, resale and repayment of debts and equity securities in the current quarter under review and financial year-to-date.

**A8 Dividend Paid**

No dividend was declared in the current quarter under review.

**A9 Segmental Reporting**

Primary reporting basis - by business segment:

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Period Quarter 30-6-2021 RM'000	Preceding Period Corresponding 30-6-2020 RM'000	Current Period To date 30-6-2021 RM'000	Preceding Period Corresponding 30-6-2020 RM'000
Group Revenue (External Sales)				
Tower fabrication				
- Power Transmission	7,958	12,104	17,252	29,701
- Telecommunication	2,052	217	3,420	1,846
EPCC*	40,538	30,492	83,879	120,720
Other business activities	186	517	768	884
	<u>50,734</u>	<u>43,330</u>	<u>105,319</u>	<u>153,151</u>
Results				
Segment results	(183)	(2,560)	(847)	836
Finance costs	(1,868)	(1,592)	(3,397)	(3,462)
Share of results of associates	869	174	1,698	132
	<u>(1,182)</u>	<u>(3,978)</u>	<u>(2,546)</u>	<u>(2,494)</u>

\* EPCC refers to Engineering, Procurement, Construction and Commissioning.

**A10 Carrying Amount of Revalued Assets**

The Group does not have a revaluation of property, plant and equipment policy.

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**A. EXPLANATORY NOTES****A11 Material Events Subsequent to the End of the Interim Period**

There is no material events subsequent to the current financial period under review.

**A12 Effect of changes in the Group Composition, Long Term Investments, Restructuring and Discontinued Operations**

There were no material changes in the composition of the Group in the current quarter under review and financial year-to-date including business combination, acquisition or disposal of subsidiaries and long term investment, restructuring and discontinued operation.

**A13 Contingent Liabilities/Assets**

The following are the changes in the Group's contingent liabilities as at end of current quarter under review.

	Unaudited As at Current Period To Date 30-6-2021 RM'000	Audited As at Preceding Financial Year Ended 31-12-2020 RM'000
Unsecured Performance bond granted to third party by subsidiaries	4,022	4,059

**A14 Capital Commitment**

Capital expenditure of the Group not provided for as at 31 December 2020 in relation to property, plant and equipment were as follows:

	Unaudited As at Current Period To Date 30-6-2021 RM'000	Audited As at Preceding Financial Year Ended 31-12-2020 RM'000
Authorised and contracted for	631	1,529

**A15 Significant Related Party Transactions**

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Period Quarter 30-6-2021 RM'000	Preceding Period Corresponding 30-6-2020 RM'000	Current Period To date 30-6-2021 RM'000	Preceding Period Corresponding 30-6-2020 RM'000
Related companies:				
- sales	8	123	31	123
- rental income	39	21	78	21
- rental expenses	(304)	(268)	(609)	(268)

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**B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD****B1 Review of Performance of the Company and its Principal Subsidiaries**

The Malaysian Government imposed the Movement Control Order ("MCO") from 18 March 2020 to 3 May 2020, Conditional Movement Control Order ("CMCO") from 4 May 2020 to 9 June 2020, Recovery Movement Control Order ("RMCO") from 10 June 2020 to 13 October 2020 and has re-imposed restricted movement control order since 14 October 2020. The strict measures impacted the Group's operations. In the previous year, the Group had to comply with a complete shutdown of the fabrication operations and EPCC project sites and subjected to tight standard operating procedures when operations gradually recommenced.

As a result of the restricted movement control order, in the current quarter under review the Group recorded revenue of RM50.7 million, an increase of RM7.4 million or 17% from the preceding corresponding quarter of RM43.3 million. Operating loss decreased by RM2.4 million or 93% to RM0.2 million from RM2.6 million in the preceding corresponding period. The Group reported a loss after tax of RM2.2 million.

The Group's EPCC segment contributed 80% of total Group revenue or RM40.5 million in the current quarter, an increase of RM10.0 million or 33% from the preceding corresponding quarter of RM30.5 million. Revenue from tower fabrication segment decrease by RM2.3 million or 19% to RM10.0 million, compared to RM12.3 million previously. Revenue from other business activities amounts to RM0.2 million reduced from RM0.5 million in the preceding corresponding quarter, mainly due to lower supply of fittings.

In the current period to date under review, the Group revenue decreased by RM47.9 million or 31% to RM105.3 million from RM153.2 million in the preceding corresponding period. Current period to date had an operating loss of RM0.8 million, a decrease by RM1.6 million or 201% from an operating profit of RM0.8 million in the preceding corresponding period. The Group reported a loss after tax of RM4.6 million.

The Group's EPCC segment contributed 80% of total Group revenue or RM83.9 million in the current period to date, a decrease of RM36.8 million or 30% from RM120.7 million in the preceding corresponding period. Revenue from tower fabrication was RM20.7 million, a decreased by RM10.8 million or 34% from RM31.5 million; and revenue from other business activities was RM0.8 million, reduced from RM0.9 million mainly due to lower supply of fittings and external galvanising.

**B2 Review of Performance of the Company and its Principal Subsidiaries Compared to the Results of Immediate Preceding Quarter**

	Current Period Quarter	Immediate Preceding Period Quarter	Variance
	30-6-2021	31-3-2021	
	RM'000	RM'000	%
Revenue	50,734	54,585	-7%
Operating profit/(loss)	(183)	(664)	-72%
Loss before Tax	(1,182)	(1,364)	-13%
Loss after Tax	(2,214)	(2,388)	-7%

The Group recorded a revenue of RM50.7 million in the current quarter, a decrease of RM3.9 million or 7% compared to its immediate preceding quarter's revenue of RM54.6 million. The decrease in group revenue was mainly due to lesser delivery of towers and slower progress of EPCC works due to the impact of the pandemic.

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**B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD****B3 Group's Future Prospects**

The outbreak of Coronavirus Disease 2019 ("COVID-19") since end of 2019 has seen no end as the increase in cases is reported not only in Malaysia but globally.

Measures to contain the pandemic have resulted in significant downtime, not helped by the inability to replace industry specific skilled labour.

The Board will continue to monitor and assess the situation. Cost optimization measures have been implemented to ensure the Group remains on a stable financial footing. This will enable us to take advantage of opportunities that may arise when the situation improves.

**B4 Variance of Actual Profit from Forecast Profit**

There were no profit forecasts or profit guarantees released to the public.

**B5 Taxation**

Tax expense comprises the following:

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Period Quarter	Preceding Period Corresponding	Current Period To date	Preceding Period Corresponding
	30-6-2021	30-6-2020	30-6-2021	30-6-2020
	RM'000	RM'000	RM'000	RM'000
Current tax	1,654	5	3,128	559
Deferred tax	(622)	(517)	(1,072)	(1,057)
	<u>1,032</u>	<u>(512)</u>	<u>2,056</u>	<u>(498)</u>

Malaysian income tax is calculated at the statutory rate of 24% of the estimated assessable profits for the financial period.

The variance between the effective tax rate as compared to the statutory rate for the individual current quarter and current period to date are not presented as the Group is in a Loss Before Tax position. The Group's current tax expense for the current quarter and current period to date consists mainly of tax from foreign businesses.

**B6 Status Of Corporate Proposals**

There is no pending corporate proposal for the current financial period under review.

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Quarterly report on consolidated results for the 2nd quarter ended 30 June 2021

The figures have not been audited.

**B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD****B7 Group Cash and bank balances, deposits and placements**

	Unaudited As at Current Period To Date 30-6-2021 RM'000	Audited As at Preceding Financial Year Ended 31-12-2020 RM'000
Cash and bank balances, deposits and placements		
- Islamic	20,941	23,397
- Conventional	56,657	38,993
	<u>77,598</u>	<u>62,390</u>

**B8 Group Borrowings**

	Unaudited As at Current Period To Date			Audited As at Preceding Financial Year Ended		
	USD denomination 30-6-2021 RM'000	RM denomination 30-6-2021 RM'000	Total 30-6-2021 RM'000	USD denomination 31-12-2020 RM'000	RM denomination 31-12-2020 RM'000	Total 31-12-2020 RM'000
	Unsecured Short Term Borrowings:					
-Bank borrowings	-	41,225	41,225	-	40,430	40,430
Secured Short Term Borrowings:						
-Bank borrowings	-	4,918	4,918	1,826	18,246	20,072
-Term loan	-	9,923	9,923	-	8,151	8,151
-Bank overdraft	3,739	6,379	10,118	3,626	709	4,335
Secured Long Term Borrowings:						
-Term loan	-	18,453	18,453	-	24,301	24,301
<b>Total Group Borrowings</b>	<u>3,739</u>	<u>80,898</u>	<u>84,637</u>	<u>5,452</u>	<u>91,837</u>	<u>97,289</u>

The above borrowings of the Group are denominated in Ringgit Malaysia equivalent analysed by currencies.

	Unaudited As at Current Period To Date 30-6-2021 RM'000	Audited As at Preceding Financial Year Ended 31-12-2020 RM'000
Borrowings		
- Islamic	59,908	62,910
- Conventional	24,729	34,379
	<u>84,637</u>	<u>97,289</u>

**B9 Changes In Material Litigations**

There has been no material litigation since the date of the last audited financial statements of the Group as at 31 December 2020.

**ROHAS TECNIC BERHAD 199401016997 (302675-A)**

(Incorporated in Malaysia)

**QUARTERLY REPORT**

Quarterly report on consolidated results for the 2nd quarter ended 30 June 2021

The figures have not been audited.

**B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD****B10 Dividend**

There is no dividend declared in the current quarter under review.

**B11 Earnings Per Share****(a) Basic earnings per share**

Basic earnings per share of the Group is calculated as follows:

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Period Quarter 30-6-2021	Preceding Period Corresponding 30-6-2020	Current Period To date 30-6-2021	Preceding Period Corresponding 30-6-2020
Profit/(Loss) after tax attributable to the owners of the Company for the period (RM'000)	(2,089)	(3,222)	(4,253)	(1,630)
Weighted average number of ordinary shares in issue	472,657,651	472,657,651	472,657,651	472,657,651
Basic earnings per share (sen)	<u>(0.44)</u>	<u>(0.68)</u>	<u>(0.90)</u>	<u>(0.34)</u>

**(b) Diluted earnings per share**

Diluted earnings per share were not computed as the Company does not have any dilutive potential ordinary shares in issue as at the end of the financial period under review.

**B12 Profit/(Loss) Before Tax**

Profit/(Loss) before tax has been determined after charging/(crediting), amongst other items, the following:

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Period Quarter 30-6-2021	Preceding Period Corresponding 30-6-2020	Current Period To date 30-6-2021	Preceding Period Corresponding 30-6-2020
	RM'000	RM'000	RM'000	RM'000
Interest income	(66)	(113)	(146)	(248)
Realised (gain)/loss on foreign exchange	1,269	-	845	(882)
Interest expense	1,868	756	3,397	2,626
Depreciation	1,937	1,726	3,878	3,635
Allowance for impairment losses on receivables	687	(137)	874	406
Gain on disposal of property, plant and equipment	-	-	(77)	(28)

**BY ORDER OF THE BOARD**

Chong Mei Yan

MAICSA 7047707

SSM PC No.: 202008001961

Company Secretary

Dated : 2 September 2021