



SCH GROUP BERHAD

201101044580 (972700-P)
(Incorporated in Malaysia)

Interim Financial Report
For the Fourth (4th) Quarter Ended
31 August 2020

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE FOURTH (4TH) QUARTER ENDED 31 AUGUST 2020**

	<-- Individual Quarter -->		<-- Cumulative Quarter -->	
	Unaudited 31.08.2020 RM'000	Audited 31.08.2019 RM'000	Unaudited 31.08.2020 RM'000	Audited 31.08.2019 RM'000
Revenue	37,216	25,126	121,286	116,894
Cost of Sales	(31,183)	(17,335)	(101,250)	(94,559)
Gross Profit	6,033	7,791	20,036	22,335
Other operating income	10,558	154	11,941	8,699
Administrative expenses	(17,618)	(4,368)	(27,699)	(14,451)
Selling and distribution expenses	(2,366)	(1,696)	(8,649)	(5,319)
Profit/(Loss) from operations	(3,393)	1,881	(4,371)	11,264
Finance costs	(799)	(886)	(3,379)	(4,045)
(Loss)/Profit before taxation	(4,192)	995	(7,750)	7,219
Taxation	(33)	(486)	(74)	(1,698)
(Loss)/Profit for the financial period/year	(4,225)	509	(7,824)	5,521
Other comprehensive (loss)/income:				
Foreign currency translation differences	(11)	(15)	(3)	(18)
Total comprehensive (loss)/income for the financial period/year	(4,236)	494	(7,827)	5,503
(Loss)/Profit for the period/year attributed to:				
- Owners of the company	(4,254)	777	(7,937)	5,759
- Non-controlling interest	29	(268)	113	(238)
	(4,225)	509	(7,824)	5,521
Total comprehensive (loss)/income attributable to:				
- Owners of the company	(4,265)	762	(7,940)	5,741
- Non-controlling interest	29	(268)	113	(238)
	(4,236)	494	(7,827)	5,503
(Loss)/Earnings per share:				
- Basic (sen)	(0.766)	0.140	(1.429)	1.037
- Diluted (sen)	(0.712)	0.130	(1.328)	0.963

The Unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 August 2019 and the accompanying explanatory notes attached to the interim financial report.

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2020**

	Unaudited As at 31.08.2020 RM'000	Audited As at 31.08.2019 RM'000
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	60,011	61,625
Right-of-use	4	-
Goodwill on consolidation	19,200	28,757
Trade receivables	11	433
	<u>79,226</u>	<u>90,815</u>
CURRENT ASSETS		
Inventories	19,674	26,111
Trade receivables	49,332	40,076
Other receivables, prepayments and deposits	11,633	3,231
Contract assets	-	1,218
Tax recoverable	974	766
Fixed deposit with licensed banks	6,744	5,439
Cash and bank balances	10,174	10,927
	98,531	87,768
Non-current assets held for sale	669	-
	<u>99,200</u>	<u>87,768</u>
TOTAL ASSETS	<u>178,426</u>	<u>178,583</u>
EQUITY AND LIABILITIES		
EQUITY		
Share capital	75,918	75,918
Merger deficit reserve	(23,859)	(23,859)
Foreign currency translation reserves	(11)	(8)
Retained earnings	25,990	33,927
	78,038	85,978
Non-controlling interest	3,755	3,642
TOTAL EQUITY	<u>81,793</u>	<u>89,620</u>
CURRENT LIABILITIES		
Trade payables	26,730	20,033
Other payables	4,591	1,979
Contract liabilities	788	656
Lease liabilities	4	-
Bank borrowings	10,992	9,147
Tax payable	22	159
	<u>43,127</u>	<u>31,974</u>

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2020 (CONTINUED)**

	Unaudited As at 31.08.2020 RM'000	Audited As at 31.08.2019 RM'000
NON-CURRENT LIABILITIES		
Bank borrowings	46,594	49,901
Deferred tax liabilities	6,912	7,088
	53,506	56,989
TOTAL LIABILITIES	96,633	88,963
TOTAL EQUITY AND LIABILITIES	178,426	178,583
 NET ASSET PER SHARE (sen)	 14.05	 15.47

The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 August 2019 and the accompanying explanatory notes attached to this interim financial report.

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FOURTH (4TH) QUARTER ENDED 31 AUGUST 2020**

	←-- Attributable to the Owners of the Company --→						
	←-- Non-Distributable --→			Distributable			
Unaudited	Share Capital RM'000	Merger Reserve RM'000	Translation Reserve RM'000	Retained Earnings RM'000	Total RM'000	Non Controlling Interest RM'000	Total Equity RM'000
Balance as at 1 September 2019	75,918	(23,859)	(8)	33,927	85,978	3,642	89,620
(Loss)/income for the financial year	-	-	-	(7,937)	(7,937)	113	(7,824)
Other comprehensive loss for the financial year	-	-	(3)	-	(3)	-	(3)
Total comprehensive loss/(income) for the financial year	-	-	(3)	(7,937)	(7,940)	113	(7,827)
Balance as at 31 August 2020	75,918	(23,859)	(11)	25,990	78,038	3,755	81,793

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FOURTH (4TH) QUARTER ENDED 31 AUGUST 2020 (CONTINUED)**

Audited	Share Capital RM'000	Merger Reserve RM'000	Translation Reserve RM'000	Retained Earnings RM'000	Total RM'000	Non Controlling Interest RM'000	Total Equity RM'000
Balance as at 1 September 2018 (Restated)	75,918	(23,859)	10	28,168	80,237	3,880	84,117
Profit/(loss) for the financial year	-	-	-	5,759	5,759	(238)	5,521
Other comprehensive loss for the financial year	-	-	(18)	-	(18)	-	(18)
Total comprehensive (loss)/income for the financial year	-	-	(18)	5,759	5,741	(238)	5,503
Balance as at 31 August 2019	75,918	(23,859)	(8)	33,927	85,978	3,642	89,620

The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 August 2019 and the accompanying explanatory notes attached to this interim financial report.

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FOURTH (4TH) QUARTER ENDED 31 AUGUST 2020**

	Unaudited 12 months ended 31.08.2020 RM'000	Audited 12 months ended 31.08.2019 RM'000
Cash Flows From Operating Activities		
(Loss)/Profit before taxation	(7,750)	7,219
Adjustment for:		
Accretion of discount on trade receivable	-	26
Bad debt written off	-	134
Depreciation of property, plant and equipment	5,003	4,756
Net impairment loss on trade receivable	-	311
Impairment of Goodwill	9,557	-
Impairment on trade receivables	1,754	310
Inventories written down	2,618	61
Inventories written off	-	121
Property, plant and equipment written off	183	12
Realised loss/(gain) on foreign exchange	-	142
Unrealised gain on foreign exchange	108	(145)
Bad debts recovered	-	(143)
Gain on disposal of property, plant and equipment	(42)	(7,716)
Reversal of impairment on inventory	(24)	-
Reversal of impairment on trade receivables	(141)	-
Interest expenses	3,379	4,045
Interest income	(359)	(496)
Operating profit before working capital changes	14,286	8,637
Changes in working capital:		
Inventories	3,399	6,288
Trade and other receivables	(17,606)	(12,124)
Trade and other payables	9,306	5,636
	(4,901)	(200)
Cash generated from operations	9,385	8,437
Interest received	359	314
Interest paid	(3,379)	(4,013)
Tax refund	220	2,758
Tax paid	(815)	(2,500)
	(3,615)	(3,441)
Net cash generated from operating activities	5,770	4,996

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FOURTH (4TH) QUARTER ENDED 31 AUGUST 2020 (CONTINUED)**

	Unaudited 12 months ended 31.08.2020 RM'000	Audited 12 months ended 31.08.2019 RM'000
Cash Flow From Investing Activities		
Purchase of property, plant and equipment	(4,076)	(2,841)
Proceed from disposal of property, plant and equipment	329	11,720
Net cash (used in)/from investing activities	<u>(3,747)</u>	<u>8,879</u>
Cash Flow From Financing Activities		
Decrease in foreign currency trade loans	-	(3,176)
Drawdown/(Repayment) of lease liabilities	883	(412)
Repayment of term loan	(4,239)	(6,173)
Changes on bankers' acceptance & trust receipts	231	(79)
Changes on invoice financing	1,654	-
Uplift/(Placement) in fixed deposits pledged	3,507	(130)
Net cash from/(used in) financing activities	<u>2,036</u>	<u>(9,970)</u>
Net increase in cash and cash equivalents	4,059	3,905
Cash and cash equivalents at beginning of the financial year	12,859	8,603
Exchange rate adjustment	-	351
Cash and cash equivalents at end of the financial year	<u>16,918</u>	<u>12,859</u>
Cash and cash equivalents at end of the financial year comprises:		
- Fixed deposits placed with licensed banks	6,744	5,439
- Cash and bank balances	10,174	10,927
- Bank overdraft	-	-
	<u>16,918</u>	<u>16,366</u>
Less: Fixed deposits pledged with licensed banks	-	(3,507)
	<u>16,918</u>	<u>12,859</u>

The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 August 2019 and the accompanying explanatory notes attached to this interim financial report.

NOTES TO THE INTERIM FINANCIAL REPORT

A. EXPLANATORY NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT FOR THE YEAR ENDED 31 AUGUST 2020

A1. Basis of preparation

The interim financial statements are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standards ("MFRS") No. 134: Interim Financial Reporting and Paragraph 9.22 and Appendix 9B of the ACE Listing Requirements ("Listing Requirement").

The interim financial statements should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 August 2019 and the accompanying explanatory notes attached to this interim financial report.

The significant accounting policies adopted in preparation of this interim financial report are consistent with those adopted in the audited financial statements for the financial year ended 31 August 2019, except for the adoption of the new MFRS, amendments to MFRSs and IC Interpretation as below:

MFRS 16	Leases
Amendments to MFRS 9	Prepayments Features with Negative Compensation
Amendments to MFRS 119	Plan Amendment, Curtailment or Settlement
Amendments to MFRS 128	Long-term interests in Associates and Joint Ventures
IC Interpretation 23	Uncertainty over Income Tax Payments
Annual Improvement to MFRSs 2015 – 2017 Cycle	

The adoption above mentioned standards did not have any material impact on this interim financial report, other than initial application of MFRS 16 Leases as disclosure in Note A2.

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A2. Impact of the initial application of MFRS 16 Leases

The Group has adopted MFRS 16 using the modified retrospective approach method. Accordingly, the Group has not restated the comparative information.

The adoption of MFRS 16 to the opening balance as at 1 September 2019 has the following impact:

<u>Statement of financial position</u> <u>(Extracted)</u>	1.9.2019 As previously reported	Effect of adoption of MFRS 16	1.9.2019 As restated
	RM'000	RM'000	RM'000
Non-current assets			
- Right-of use	-	12	12
Non-current liabilities			
- Lease liabilities	732	4	736
Current liabilities			
- Lease liabilities	424	8	432

A3. Auditors' report of preceding annual audited financial statements

The auditors' report on the preceding year audited financial statements was not subject to any qualification.

A4. Seasonal or cyclical factors

The businesses of the Group were not affected by seasonal or cyclical factors.

A5. Unusual items

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group during the current financial quarter and financial year-to-date.

A6. Material changes in estimates

There were no changes in the estimates of amounts reported in prior financial years that had a material effect on the current financial quarter and financial year-to-date.

A7. Debt and equity securities

There were no issuances, cancellations, repurchases, resales, repayments of debts and/or securities, shares held as treasury shares or the resale of treasury shares during the financial year ended 31 August 2020.

A8. Segmental information

The Group's revenue was derived from four (4) main business segments, namely the following: -

12-months ended 31 August 2020

	Investment Holding RM'000	Fertilizers RM'000	*Machinery RM'000	Equipment Rental RM'000	Elimination RM'000	Consolidated RM'000
Revenue						
External sales	-	81,633	22,494	17,159	-	121,286
Inter-segment sales	6,948	-	-	561	(7,509)	-
Total	6,948	81,633	22,494	17,720	(7,509)	121,286
Results						
Segment results	6,789	1,600	(4,085)	(1,925)	(7,109)	(4,730)
Finance costs	(1,887)	(1,039)	(396)	(67)	10	(3,379)
Finance income	156	42	147	14	-	359
Profit/(Loss) before taxation	5,058	603	(4,334)	(1,978)	(7,099)	(7,750)
Taxation	(42)	37	(25)	(44)	-	(74)
Profit/(Loss) after taxation	5,016	640	(4,359)	(2,022)	(7,099)	(7,824)

* Machinery segment inclusive of spare parts which previously defined as Quarry Industry

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12-months ended 31 August 2019

	Investment Holding RM'000	Fertilizers RM'000	*Machinery RM'000	Equipment Rental RM'000	Eliminations RM'000	Consolidated RM'000
Revenue						
External sales	-	73,524	26,492	16,878	-	116,894
Inter-segment sales	4,000	-	-	-	(4,000)	-
Total	4,000	73,524	26,492	16,878	(4,000)	116,894
Results						
Segment results	3,487	107	7,861	3,313	(4,000)	10,768
Finance costs	(2,361)	(1,185)	(499)	-	-	(4,045)
Finance income	19	-	428	49	-	496
Profit/(Loss) before taxation	1,145	(1,078)	7,790	3,362	(4,000)	7,219
Taxation	(7)	(351)	(428)	(912)	-	(1,698)
Profit/(Loss) after taxation	1,138	(1,429)	7,362	2,450	(4,000)	5,521

* Machinery segment inclusive of spare parts which previously defined as Quarry Industry

A9. Dividend Paid

No dividend was paid during the current quarter under review.

A10. Valuation of property, plant and equipment

The Group has not carried out any valuation on its property, plant and equipment in the current financial quarter.

A11. Capital commitments

There were no material capital commitments as at the date of this report.

A12. Changes in the composition of the Group

There were no material changes in the composition of the Group for the current financial year.

A13. Contingent liabilities and contingent assets

There were no contingent assets as at the date of this financial report.

A14. Material events subsequent to the end of the quarter

There were no other material events subsequent to the end of current quarter and financial year-to-date that have not been reflected in this interim financial report.

A15. Related party transactions

Transaction with companies in which a Director has interest for the current quarter ended 31 August 2020 was as follows: -

	Current Quarter ended 31.08.2020 RM'000	Cumulative Quarter ended 31.08.2020 RM'000
Sales of industrial products and spare parts	10	61
Sales of fertilisers goods	679	5,664
Sales or rental of rental equipment	190	334
Handling charges	144	144
Income from profit guarantee	9,838	-
Rental of factory	170	677
Hiring of lorry	48	195
Purchase of fertilisers	8,624	21,068

The transactions were carried out in the ordinary course of business and on normal commercial terms.

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B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS

B1. Review of performance

	Quarter ended 31.08.2020 ("Q4/20") RM'000	Quarter ended 31.08.2019 ("Q4/19") RM'000	Changes RM'000	Changes (%)
Revenue	37,216	25,126	12,090	48.1%
(Loss)/Profit before tax	(4,192)	995	(5,187)	-521.3%
(Loss)/Profit after tax	(4,225)	509	(4,734)	-930.1%

Comparison between Q4/20 with Q4/19

For the Q4/20, the Group achieved revenue of RM37.2 million, an increase of 48.1% as compared to corresponding quarter Q4/19, principally contributed by new customers from the Fertilizers division and trading businesses. Despite higher revenues attained in the current quarter under review, the Group incurred loss mainly due to lower average profit margin, impairment of receivables (RM1.7 million) and written down of inventory (RM2.6 million).

The Group has recorded income of RM9.8 million from the profit guarantee shortfall payable by the vendor in relation to the acquisition of wholly owned subsidiary, TK Rentals Sdn Bhd, but the financial impact has been mostly offset by the goodwill impairment (RM9.6 million) in the current quarter review.

	Year-to-date 31.08.2020 ("4Q/FY20") RM'000	Year-to-date 31.08.2019 ("4Q/FY19") RM'000	Changes RM'000	Changes (%)
Revenue	121,286	116,894	4,392	3.8%
(Loss)/Profit before tax	(7,750)	7,219	(14,969)	-207.4%
(Loss)/Profit after tax	(7,824)	5,521	(13,345)	-241.7%

Comparison between 4Q/FY20 with 4Q/FY19

The Group achieved revenue of RM121.3 million in 4Q/FY20 as compared to in the corresponding period 4Q/FY19 of RM116.9 million, an increase of RM4.4 million or 3.8%. The increase in revenue principally due to higher revenue from the fertilizer division.

The Group reported a loss before tax of RM7.8 million in 4Q/FY20 as compared to profit before tax of RM7.2 million in corresponding period 4Q/FY19. This is mainly due to the one-off gains previously derived from disposal of properties (RM7.7 million) and lower average profit margin by 2.6%. Impairment of receivables and inventories written down amounted to RM1.7mil and RM2.6mil respectively also lead the group incurred loss in 4Q/20.

B2. Comparison with immediate preceding quarter's results

	Quarter ended 31.08.2020 ("Q4/20") RM'000	Quarter ended 31.05.2020 ("Q3/20") RM'000	Changes RM'000	Changes (%)
Revenue	37,216	29,279	7,937	27.1%
Loss before tax	(4,192)	(522)	(3,640)	-697.3%
Loss after tax	(4,225)	(559)	(3,666)	-655.8%

For the current quarter under review, the Group achieve revenue of RM37.2 million, an increase by RM7.9 million as compared to the preceding quarter Q3/20. The increase in revenue principally contributed by new division, battery. The revenue for other divisions also progressively recovered after the relaxation of movement control. Despite higher revenues attained in the current quarter under review, the Group incurred loss mainly due to lower average profit margin, impairment of receivables and written down of inventory.

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B3. Prospects

Fertilizers

The Crude Palm Oil (CPO) price has surpassed market expectation, after depressed to the lowest in May 2020. The positive outlook of CPO price is expected to be continue, driven by the resumption of B20 programme and export duty exemption for crude palm oil, crude palm kernel oil and processed palm kernel oil, in the second half of 2020. This will further enhance the buying power of fertilizer for smallholders and individual planters throughout the country. Hence, the long-term prospects of the Fertilizers division remain strong.

Machinery

The business disruptions caused by MCO in the machinery segment have been progressively reduced. SCH has seen that, to-date, the construction and quarry related activities have progressively resumed after the relaxation of the MCO in May 2020.

Equipment Rental

Nevertheless, our Equipment Rental have been affected by the recent global pandemic particularly for event sector. With the constraint on the movement of people amid Covid-19, events have either temporary been postponed or cancelled. To mitigate the impact of Covid-19, equipment rental has also started trading of industrial batteries, inverter and solar panel, supplying to the market in East Malaysia and South East Asia.

Impact of Covid-19

The COVID-19 outbreak has evolved into a global pandemic, adversely impacting the global economy due to the movement control measures to contain the virus. The global economy is expected to contract and increase the risk of corporate downsize.

SCH acknowledges that the Group is facing challenges in view of the Covid-19 pandemic. Nevertheless, barring unforeseen circumstance, SCH believes that with its strategy to focus on its fertilizer business as well as trading of industrial products, it should bode well on the future prospects of SCH in the long-term, underpinned by growing demand for fertilizer and trading businesses.

B4. Profit forecast

The Group does not have any profit forecast in the public documents.

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B5. Taxation

	←Individual Quarter→		←Cumulative Quarter→	
	Unaudited 31.08.2020 RM'000	Unaudited 31.08.2019 RM'000	Unaudited 31.08.2020 RM'000	Audited 31.08.2019 RM'000
Income tax expense				
- Current financial year	223	819	223	1,497
- Under provision in prior year	(14)	6	27	145
- Real property gain tax	-	-	-	395
	209	825	250	2,037
Deferred tax				
- Origination and reversal of temporary differences	(176)	(339)	(176)	(339)
	33	486	74	1,698

The tax incurred for the financial year ended 31 August 2020 is mainly for tax on profitable subsidiary.

B6. Status of corporate proposals announced

There were no corporate proposals that were announced but not completed as at the date of this report.

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B7. Borrowings

The Group's borrowings were as follows: -

	Unaudited As at 31.08.2020 RM'000	Audited As at 31.08.2019 RM'000
Secured		
Bankers' acceptance	1,966	1,735
Hire purchases	2,048	1,156
Invoice financing	1,654	-
Term loans	51,918	56,157
Total bank borrowings	57,586	59,048
Short Term		
Bankers' acceptance	1,966	1,735
Invoice Financing	1,654	
Hire purchases	599	424
Term loans	6,773	6,988
	10,992	9,147
Long Term		
Hire purchases	1,449	732
Term loans	45,145	49,169
	46,594	49,901

B8. Changes in material litigation

As at the date of this report, there is no litigation or arbitration, which has a material effect on the financial position of the Group, and the Board is not aware of any proceedings pending or of any fact likely to give rise to any proceedings.

B9. Dividend

No dividend was proposed for the financial quarter.

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B10. Basic earnings per share/Diluted earnings per share

The basic earnings per share is calculated based on the Group's profit attributable to equity holders of the Company divided by the weighted average number of ordinary shares as follows:

	Individual Quarter Ended		Cumulative Quarter Ended	
	31.08.2020	31.08.2019	31.08.2020	31.08.2019
	RM'000	RM'000	RM'000	RM'000
(Loss)/Profit attributable to ordinary equity holders of the Group	(4,254)	777	(7,937)	5,759
Weighted average number of ordinary shares in issue ('000)	555,512	555,512	555,512	555,512
Adjustment for dilutive effect on conversion of warrants ('000)	42,258	42,258	42,258	42,258
Total	597,770	597,770	597,770	597,770
Basic (loss)/ earnings per share (sen)	(0.766)	0.140	(1.429)	1.037
Diluted (loss)/earnings per share (sen)	(0.712)	0.130	(1.328)	0.963

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B11. Disclosure on selected expense/income items as required by the Listing Requirements

	Individual Quarter Ended		Cumulative Quarter Ended	
	31.08.2020	31.08.2019	31.08.2020	31.08.2019
	RM'000	RM'000	RM'000	RM'000
(Loss)/Profit before taxation is arrived at after charging/(crediting):-				
Interest expenses	799	887	3,379	4,045
Interest income	(85)	(309)	(359)	(496)
Depreciation of property plant and equipment	1,193	1,569	5,003	4,756
Gain on disposal of property, plant and equipment	(41)	(1)	(42)	(7,716)
Property, plant and equipment written off	181	10	183	12
Impairment loss on trade receivable	1,754	361	1,754	310
Bad debt recovered	-	(45)	-	(9)
Accretion of discount on trade receivable	-	26	-	26
Reversal of impairment loss on trade receivables	(92)	-	(141)	-
Inventories written down	2,618	61	2,618	61
Inventories written off	-	121	-	121
Reversal of inventories written down	-	-	(24)	-
Realised (gain)/loss on foreign exchange	(51)	25	(104)	142
Unrealised (gain)/loss on foreign exchange	108	(37)	108	(145)
Income from profit guarantee	(9,838)	-	(9,838)	-
Impairment of goodwill	9,557	-	9,557	-

B12. Comparative figures

Comparatives figures, where applicable, have been modified to conform to the current presentation.

BY ORDER OF THE BOARD
23 October 2020