



FOUNDPAC GROUP BERHAD
(Registration No. 201501040628 (1165946-H))
(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED
FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 30 SEPTEMBER 2021**

FOUNDPAC GROUP BERHAD

(Incorporated in Malaysia)

Registration No.: 201501040628 (1165946-H)

**Unaudited Condensed Consolidated Statement of Comprehensive Income
for the Financial Period Ended 30 September 2021**

	Note	Individual Quarter		Cumulative Period	
		Current Quarter Ended 30.9.2021 RM'000	Corresponding Preceding Quarter Ended 30.9.2020 RM'000	Current Period-To-Date Ended 30.9.2021 RM'000	Corresponding Preceding Period-To-Date Ended 30.9.2020 RM'000
Revenue		12,448	12,440	12,448	12,440
Cost of goods sold		(7,474)	(6,726)	(7,474)	(6,726)
Gross profit		4,974	5,714	4,974	5,714
Interest income		219	241	219	241
Other income		93	130	93	130
Administrative and general expenses		(1,515)	(1,170)	(1,515)	(1,170)
Selling and distribution expenses		(530)	(773)	(530)	(773)
Finance costs		(4)	(3)	(4)	(3)
Profit before tax	B11	3,237	4,139	3,237	4,139
Tax expense	B5	(879)	(936)	(879)	(936)
Profit for the financial period		2,358	3,203	2,358	3,203
Other comprehensive income for the financial period		-	-	-	-
Comprehensive income for the financial period		2,358	3,203	2,358	3,203
Profit for the financial period attributable to:-					
- Owners of the Company		2,398	3,074	2,398	3,074
- Non-controlling interests		(40)	129	(40)	129
		2,358	3,203	2,358	3,203
Comprehensive income for the financial period attributable to:-					
- Owners of the Company		2,398	3,074	2,398	3,074
- Non-controlling interests		(40)	129	(40)	129
		2,358	3,203	2,358	3,203
Earnings per share:-	B10				
- Basic (sen)		0.44	0.57	0.44	0.57
- Diluted (sen)		0.44	0.57	0.44	0.57

Note:-

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements for the financial year ended 30 June 2021 and the accompanying explanatory notes attached to this interim financial report.

FOUNDPAC GROUP BERHAD

(Incorporated in Malaysia)

Registration No.: 201501040628 (1165946-H)

Unaudited Condensed Consolidated Statement of Financial Position as at 30 September 2021

	As at 30.9.2021 (Unaudited) RM'000	As at 30.6.2021 (Audited) RM'000
NON-CURRENT ASSETS		
Property, plant and equipment	14,358	15,317
Right-of-use assets	9,349	9,041
Intangible assets	74	78
Goodwill	15,001	15,001
Deferred tax assets	340	340
	39,122	39,777
CURRENT ASSETS		
Inventories	5,154	4,754
Receivables	9,998	9,486
Prepayments	179	151
Current tax assets	607	503
Cash and cash equivalents	55,211	56,197
	71,149	71,091
CURRENT LIABILITIES		
Payables	5,847	4,840
Lease liabilities	380	-
Contract liabilities	741	512
Current tax liabilities	27	17
	6,995	5,369
NET CURRENT ASSETS	64,154	65,722
NON-CURRENT LIABILITIES		
Deferred tax liabilities	2,307	2,328
Deferred income on government grants	429	489
	2,736	2,817
NET ASSETS	100,540	102,682
EQUITY		
Share capital	59,996	59,996
Treasury shares	(821)	(821)
Revaluation surplus	1,852	1,852
Retained profits	39,429	37,692
Equity attributable to owners of the Company	100,456	98,719
Non-controlling interests	84	3,963
TOTAL EQUITY	100,540	102,682
Net assets per share attributable to owners of the Company (sen)	18.56	18.24

Note:-

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the financial year ended 30 June 2021 and the accompanying explanatory notes attached to this interim financial report.

FOUNDPAC GROUP BERHAD

(Incorporated in Malaysia)

Registration No.: 201501040628 (1165946-H)

Unaudited Condensed Consolidated Statement of Changes in Equity for the Financial Year Ended 30 September 2021

			<u>Non-distributable</u>	<u>Distributable</u>			
	Share capital RM'000	Treasury shares RM'000	Revaluation surplus RM'000	Retained profits RM'000	Equity attributable to owners of the Company RM'000	Non-controlling interests RM'000	Total equity RM'000
Balance as at 1 July 2021	59,996	(821)	1,852	37,692	98,719	3,963	102,682
Change in ownership interest in subsidiary				(661)	(661)	(3,839)	(4,500)
Profit (representing comprehensive income) for the financial year	-	-	-	2,398	2,398	(40)	2,358
Balance as at 30 September 2021	<u>59,996</u>	<u>(821)</u>	<u>1,852</u>	<u>39,429</u>	<u>100,456</u>	<u>84</u>	<u>100,540</u>
Balance as at 1 July 2020	59,996	-	1,852	34,166	96,014	3,287	99,301
Acquisition of subsidiaries	-	-	-	-	-	470	470
Profit (representing comprehensive income) for the financial year	-	-	-	3,074	3,074	129	3,203
Balance as at 30 September 2020	<u>59,996</u>	<u>-</u>	<u>1,852</u>	<u>37,240</u>	<u>99,088</u>	<u>3,886</u>	<u>102,974</u>

*Note:-**The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the financial year ended 30 June 2021 and the accompanying explanatory notes attached to this interim financial report.*

FOUNDPAC GROUP BERHAD

(Incorporated in Malaysia)

Registration No.: 201501040628 (1165946-H)

Unaudited Condensed Consolidated Statement of Cash Flows for the Period Ended 30 September 2021

	Current Period-To-Date Ended 30.9.2021	Corresponding Preceding Period-To-Date Ended 30.9.2021
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	3,237	4,139
Adjustments for:-		
Amortisation and depreciation	1,198	1,156
Amortisation of deferred income	(60)	(60)
Gain on disposal of property, plant and equipment	-	(70)
Interest expense for lease liabilities	4	3
Interest income	(219)	(241)
Reversal of inventories written down	(21)	(26)
Unrealised (gain)/loss on foreign exchange	(33)	15
Operating profit before working capital changes	4,106	4,916
Changes in:-		
Inventories	(379)	426
Receivables	328	3,922
Prepayments	(28)	150
Payables	1,007	(1,038)
Contract liabilities	229	(310)
Cash generated from operations	5,263	8,066
Tax paid	(994)	(1,155)
Tax refunded	-	24
Net cash from operating activities	4,269	6,935
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(111)	(2,826)
Acquisition of subsidiaries, net of cash acquired	(4,500)	(1,676)
Deposit for acquisition of subsidiaries	(840)	-
Interest received	219	241
Proceeds from disposal of property, plant and equipment	-	72
Net cash used in investing activities	(5,232)	(4,189)
CASH FLOWS FROM FINANCING ACTIVITIES		
Interest paid	(4)	(3)
Payment of lease liabilities	(52)	(53)
Redemption of preference shares	-	(20)
Net cash used in financing activities	(56)	(76)
Effect of exchange rate changes on cash and cash equivalents	33	(15)
Net (decrease)/increase in cash and cash equivalents	(986)	2,655
Cash and cash equivalents brought forward	56,197	51,136
Cash and cash equivalents carried forward	55,211	53,791
Analysis of cash and cash equivalents:-		
- Highly liquid investments	16,340	47,323
- Cash and bank balances	38,871	6,468
	55,211	53,791

Notes:

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the financial year ended 30 June 2021 and the accompanying explanatory notes attached to this interim financial report.

FOUNDPAC GROUP BERHAD

(Incorporated in Malaysia)

Registration No.: 201501040628 (1165946-H)

Explanatory Notes to Condensed Consolidated Financial Statements - 30 September 2021

Part A: Explanatory Notes Pursuant to Malaysian Financial Reporting Standard ("MFRS") 134, *Interim Financial Reporting*

A1 Basis of Preparation

This interim financial report has been prepared in accordance with MFRS 134: *Interim Financial Reporting* and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial report should be read in conjunction with the audited financial statements of the Group for the financial year ended 30 June 2021 and the accompanying explanatory notes attached to this interim financial report.

The significant accounting policies and method of computation adopted in the interim financial report are consistent with those adopted as disclosed in the audited financial statements of the Group for the financial year ended 30 June 2021 except for the adoption of the following MFRSs which became effective for the financial period under review:-

MFRS	Effective for annual periods beginning on or after
Amendments to MFRS 3 <i>Definition of a Business</i>	1 January 2020
Amendments to MFRS 9, MFRS 139, MFRS 7 <i>Interest Rate Benchmark Reform</i>	1 January 2020
Amendments to MFRS 101 and MFRS 108 <i>Definition of Material</i>	1 January 2020
Amendments to References to the Conceptual Framework in MFRS Standards	1 January 2020

The Group and the Company have also early applied the Amendment to MFRS 16 Covid-19-Related Rent Concessions which is effective for annual periods beginning on or after 1 June 2020.

The Group has not applied the following MFRSs which have been issued as at the end of the reporting period but are not yet effective:-

MFRS (issued as at the end of the reporting period)	Effective for annual periods beginning on or after
MFRS 17 <i>Insurance Contracts</i>	1 January 2023
Amendments to MFRS 3 <i>Reference to the Conceptual Framework</i>	1 January 2022
Amendments to MFRS 10 and MFRS 128 <i>Sale or Contribution of Assets between an Investor and its Associate or Joint Venture</i>	Deferred
Amendments to MFRS 17 <i>Insurance Contracts</i>	1 January 2023
Amendments to MFRS 101 <i>Classification of Liabilities as Current or Non-current</i>	1 January 2023
Amendments to MFRS 101 <i>Disclosure of Accounting Policies</i>	1 January 2023
Amendments to MFRS 108 <i>Definition of Accounting Estimates</i>	1 January 2023
Amendments to MFRS 112 <i>Deferred Tax related to Assets and Liabilities arising from a Single Transaction</i>	1 January 2023
Amendments to MFRS 116 <i>Property, Plant and Equipment - Proceeds before Intended Use</i>	1 January 2022
Amendments to MFRS 137 <i>Onerous Contracts - Cost of Fulfilling a Contract</i>	1 January 2022
Annual Improvements to MFRS Standards 2018 - 2020	1 January 2022

Management foresees that the initial application of the above MFRSs will not have any significant impacts on the interim financial report.

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Explanatory Notes to Condensed Consolidated Financial Statements - 30 September 2021

A2 Seasonality or Cyclicity of Operations

The business operations of the Group were not materially affected by any seasonal or cyclical factor.

A3 Unusual Items Due to Their Nature, Size or Incidence

There were no unusual items affecting assets, liabilities, equity, net income or cash flows during the current quarter under review.

A4 Significant Estimates and Changes in Estimates

There were no changes in estimates of amounts reported in prior interim period of current financial year or change in estimates of amounts reported in prior financial year.

A5 Debt and Equity Securities

There were no issuances, cancellations, repurchases, resale or repayments of debt and equity securities during the current quarter under review.

A6 Dividends Paid

No dividend was paid during the current quarter under review.

A7 Segmental Information

Operating Segments

The Group is organised into business units based on their nature of business and services and has the following reportable operating segments:-

- (i) Precision engineering - Design, development, manufacture, marketing and sale of stiffeners, test sockets, hand lids and related accessories
- (ii) Laser stencils - Manufacture and sale of laser stencils
- (iii) Automation - Manufacture of industrial equipment and machinery

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Explanatory Notes to Condensed Consolidated Financial Statements - 30 September 2021

Part A: Explanatory Notes Pursuant to MFRS 134, *Interim Financial Reporting* (cont'd)

A7 Segmental Information (cont'd)

Operating Segments (cont'd)

	Precision engineering RM'000	Laser stencils RM'000	Automation RM'000	Unallocated non-operating segments RM'000	Consolidations adjustments and eliminations RM'000	Total RM'000
<u>Financial period ended 30 September 2021</u>						
STATEMENT OF FINANCIAL POSITION						
Segment assets	73,115	28,405	5,223	62,456	(58,928)	110,271
Included in the measure of segment assets are:-						
- Additions to non-current assets	2,942	60	197	-	-	3,199
Segment liabilities	6,792	1,132	1,605	202	-	9,731
STATEMENT OF COMPREHENSIVE INCOME						
Segment profit/(loss)	2,338	464	(280)	(164)	-	2,358
Included in the measure of segment profit/(loss) are:-						
- External revenue	9,690	2,193	563	2	-	12,448
- Interest income	155	47	4	13	-	219
- Non-cash income	93	-	-	-	-	93
- Interest expense	-	4	-	-	-	4
- Amortisation and depreciation	929	238	26	5	-	1,198
- Tax expense	691	146	63	-	-	900

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Explanatory Notes to Condensed Consolidated Financial Statements - 30 September 2021

Part A: Explanatory Notes Pursuant to MFRS 134, *Interim Financial Reporting* (cont'd)

A7 Segmental Information (cont'd)

Operating Segments (cont'd)

	Precision engineering RM'000	Laser stencils RM'000	Automation RM'000	Unallocated non-operating segments RM'000	Consolidations adjustments and eliminations RM'000	Total RM'000
<u>Financial period ended 30 September 2020</u>						
STATEMENT OF FINANCIAL POSITION						
Segment assets	71,527	27,491	5,288	62,709	(54,428)	112,587
Included in the measure of segment assets are:-						
- Additions to non-current assets	2,821	5	-	-	-	2,826
Segment liabilities	6,097	1,118	2,227	171	-	9,613
STATEMENT OF COMPREHENSIVE INCOME						
Segment profit/(loss)	2,811	577	6	(191)	-	3,203
Included in the measure of segment profit/(loss) are:-						
- External revenue	8,779	2,647	1,014	-	-	12,440
- Interest income	163	30	1	47	-	241
- Non-cash income	86	-	-	-	-	86
- Interest expense	-	3	-	-	-	3
- Depreciation	996	153	7	-	-	1,156
- Other non-cash expenses	13	-	2	-	-	15
- Tax expense	752	182	2	-	-	936

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Explanatory Notes to Condensed Consolidated Financial Statements - 30 September 2021

Part A: Explanatory Notes Pursuant to MFRS 134, *Interim Financial Reporting* (cont'd)

A7 Segmental Information (cont'd)

Geographical Information

The Group operates principally in Malaysia and generates revenue from the following geographical locations of customers:-

	Individual Quarter		Cumulative	
	3 Months Ended		Financial Period Ended	
	30.9.2021	30.9.2020	30.9.2021	30.9.2020
	RM'000	RM'000	RM'000	RM'000
Malaysia	2,457	2,579	2,457	2,579
Other Asian countries	1,705	1,597	1,705	1,597
North America	6,345	4,829	6,345	4,829
Europe	1,839	2,494	1,839	2,494
Others	102	941	102	941
	<u>12,448</u>	<u>12,440</u>	<u>12,448</u>	<u>12,440</u>

A8 Contractual Commitments

	30.9.2021
	RM'000
Purchase of property, plant and equipment	<u>27</u>

A9 Changes in Composition

During the current quarter under review, the Group, through its wholly-owned subsidiary, FoundPac Capital Sdn. Bhd acquired remaining 25% equity interest in Dynamic Stencil Sdn. Bhd. (now known as FP Stencil Sdn. Bhd. ("FPS")) for total cash consideration of RM4,500,000. Subsequent to the acquisition, FPS became a wholly-owned subsidiary of the Group.

A10 Contingencies

There were no significant changes in contingent assets and contingent liabilities since 30 June 2021.

A11 Material events subsequent to the end of the quarter

On 6 September 2021, the Company through its wholly-owned subsidiary, FoundPac Capital Sdn. Bhd. entered into a Share Sale Agreement with Ng Phaik Lee and Kameda Shin to acquire 6,300,000 ordinary shares representing 70% equity interests in SDKM Technologies Sdn. Bhd. ("SDKM") for a total cash consideration of RM8,400,000. The acquisition was completed on 15 October 2021. Consequently, SDKM became a subsidiary of the Group.

Saved as disclosed above, there were no other material events subsequent to 30 September 2021 that have not been reflected in this interim financial report.

A12 Significant Related Party Transactions

There were no significant related party transactions during the current quarter under review.

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Explanatory Notes to Condensed Consolidated Financial Statements - 30 September 2021

Part A: Explanatory Notes Pursuant to MFRS 134, *Interim Financial Reporting* (cont'd)

A13 Financial Instruments

Derivatives

There were no outstanding derivatives as at 30 September 2021.

Fair Value Changes of Financial Liabilities

The Group does not remeasure its financial liabilities at fair value after the initial recognition.

Fair Value

The Group uses use valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs. The valuation techniques used include the following or a combination thereof:-

- (i) Market approach - which uses prices and other relevant information generated by market transactions involving identical or comparable (i.e. similar) assets, liabilities or a group of assets and liabilities.
- (ii) Cost approach - which reflects the amount that would be required currently to replace the service capacity of an asset.
- (iii) Income approach - which converts future amounts (e.g. cash flows or income and expenses) to a single current (i.e. discounted) amount.

The inputs to valuation techniques used to measure fair value are categorised into the following levels of fair value hierarchy:-

- (i) Level 1 - quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.
- (ii) Level 2 - inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- (iii) Level 3 - unobservable inputs for the asset or liability.

Non-financial Assets

The fair values of buildings are measured using the market comparison approach. Under this approach, the fair values are derived from observable market data such as prices per square foot for comparable properties in similar locations (i.e. Level 2).

Financial Assets and Financial Liabilities

The carrying amounts of receivables, cash and cash equivalents and payables which are short-term in nature or repayable on demand are reasonable approximations of fair values.

There were no transfers between levels of fair value hierarchy during the current quarter under review.

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Explanatory Notes to Condensed Consolidated Financial Statements - 30 September 2021

Part B: Explanatory Notes Pursuant to Main Market Listing Requirements of Bursa Malaysia Securities Berhad

B1 Review of Performance

- Comparison with Corresponding Period and Cumulative Period of Preceding Period

	Individual Quarter 3 Months Ended				Cumulative Financial Period Ended			
	30.9.2021	30.9.2020	Variance		30.9.2021	30.9.2020	Variance	
	RM'000	RM'000	RM'000	%	RM'000	RM'000	RM'000	%
Revenue	12,448	12,440	8	0.06	12,448	12,440	8	0.06
Profit before tax	3,237	4,139	(902)	(21.79)	3,237	4,139	(902)	(21.79)
Profit for the financial period	2,358	3,203	(845)	(26.38)	2,358	3,203	(845)	(26.38)
Profit attributable to owners of the Company	2,398	3,074	(676)	(21.99)	2,398	3,074	(676)	(21.99)

Current Period vs Corresponding Preceding Period

For the current quarter, the Group recorded revenue of RM12.448 million and profit before tax ("PBT") of RM3.237 million respectively.

The group recorded revenue RM12.440 million in the corresponding preceding quarter ended 30 September 2020 ("Corresponding Preceding Quarter") is flat as compared to RM12.448 million recorded in the current quarter.

The export sales remained the main contributor to our Group's total revenue, which accounted for RM9.991 million or 80.26% of our Group's total revenue for the current quarter and RM9.861 million or 79.27% of our Group's total revenue for the corresponding preceding quarter.

Our Group recorded lower PBT at RM3.237 million for the current quarter, representing a decrease by RM0.902 million or 21.79% as compared to PBT of RM4.139 million recorded in the Corresponding Preceding Quarter. The decrease in PBT was mainly due to an increase in the cost of goods sold as the raw material price surged since the year 2021 which shows a direct impact on the Gross Profit and PBT of the Group.

B2 Review of Performance

- Comparison between Current Quarter and Immediate Preceding Quarter

	Individual Quarter 3 Months Ended		Variance	
	30.9.2021	30.6.2021	RM'000	%
	RM'000	RM'000	RM'000	%
Revenue	12,448	12,496	(48)	(0.38)
Profit before tax	3,237	3,630	(393)	(10.83)
Profit for the financial period	2,358	3,356	(998)	(29.74)
Profit attributable to owners of the Company	2,398	3,309	(911)	(27.53)

The Group recorded revenue of RM12.448 million in the current quarter, which was lower by RM0.048 million or 0.38% than RM12.496 million recorded in the immediate preceding quarter. The Group recorded PBT of RM3.237 million in the current quarter; a decrease by RM0.393 million or 10.83% as compared to RM3.630 million was mainly attributable to the lower revenue contribution from laser stencils segment.

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Explanatory Notes to Condensed Consolidated Financial Statements - 30 September 2021

Part B: Explanatory Notes Pursuant to Main Market Listing Requirements of Bursa Malaysia Securities Berhad (cont'd)

B3 Commentary on Prospects

Despite the risk of COVID-19 disruption and global supply chains issue leading to the raw material price fluctuations, the market outlook in the months to come is expected to recover progressively based on the current macro-economic situation and following most countries are opening their international borders. Nevertheless, the Board remains cautiously optimistic on the Group's business prospects in coming year.

B4 Profit Forecast

The Group does not issue any profit forecast in any form of public documentation and announcement.

B5 Tax Expense

	Individual Quarter Ended		Cumulative	
	3 Months Ended		Financial Period Ended	
	30.9.2021	30.9.2020	30.9.2021	30.9.2020
	RM'000	RM'000	RM'000	RM'000
Current tax	900	969	900	969
Deferred tax	(21)	(33)	(21)	(33)
	<u>879</u>	<u>936</u>	<u>879</u>	<u>936</u>

The effective tax rate of the Group for the current quarter was higher than the statutory tax rate of 24%. This was mainly due to non-deductible expenses.

The effective tax rate of the Group for the corresponding preceding quarter was lower than the statutory tax rate of 24%. This was mainly due to tax incentive enjoyed by a subsidiary.

B6 Status of Corporate Proposals

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

B7 Borrowings

There were no borrowings as at the end of the current quarter under review.

B8 Changes in Material Litigation

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

B9 Dividend

A single tier interim dividend of 0.5 sen per share in respect of the financial year ending 30 June 2022 has been declared on 24 November 2021 and is to be paid on 30 December 2021 to depositors registered in the records of Depositors at the close of business on 13 December 2021. The interim report does not reflect this dividend. Such dividend will be accounted for in equity as appropriation of retained profits in the quarter ending 31 December 2021.

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Explanatory Notes to Condensed Consolidated Financial Statements - 30 September 2021

Part B: Explanatory Notes Pursuant to Main Market Listing Requirements of Bursa Malaysia Securities Berhad (cont'd)

B10 Earnings Per Share ("EPS")

	Individual Quarter 3 Months Ended		Cumulative Financial Period Ended	
	30.9.2021	30.9.2020	30.9.2021	30.9.2020
Profit attributable to owners of the Company (RM'000)	2,398	3,074	2,398	3,074
Weighted average number of shares for computing basic EPS ('000)	541,352	542,323	541,352	542,323
Basic EPS (sen)	<u>0.44</u>	<u>0.57</u>	<u>0.44</u>	<u>0.57</u>
Weighted average number of shares for computing diluted EPS ('000)	541,352	542,323	541,352	539,076
Diluted EPS (sen)	<u>0.44</u>	<u>0.57</u>	<u>0.44</u>	<u>0.57</u>

B11 Profit Before Tax

	Individual Quarter 3 Months Ended		Cumulative Financial Period Ended	
	30.9.2021 RM'000	30.9.2020 RM'000	30.9.2021 RM'000	30.9.2020 RM'000
Profit before tax is arrived at after charging/(crediting):-				
Amortisation and depreciation	1,198	1,156	1,198	1,156
Amortisation of deferred income	(60)	(60)	(60)	(60)
(Gain)/Loss on foreign exchange:-				
- Realised	-	133	-	133
- Unrealised	(33)	15	(33)	15
Gain on disposal of property, plant and equipment	-	(70)	-	(70)
Interest expense for lease liabilities	4	3	4	3
Interest income	(219)	(241)	(219)	(241)
Reversal of inventories written down	(21)	(26)	(21)	(26)
Short-term lease liabilities	<u>47</u>	<u>18</u>	<u>47</u>	<u>18</u>

Save for the above, the other items as required under Paragraph 16 of Part A of Appendix 9B of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad are not applicable.