

**CONCRETE ENGINEERING PRODUCTS BERHAD**  
**Registration No.: 198201008420 (88143-P)**  
**(Incorporated in Malaysia)**

Quarterly report on consolidated results for the First quarter ended 30 November 2024.

The figures have not been audited.

**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**

**For the First Financial Quarter Ended 30 November 2024**

	2025 Current Quarter Ended 30/11/2024 (RM'000)	2024 Comparative Quarter Ended 30/11/2023 (RM'000)	2025 12 months Cumulative to date 30/11/2024 (RM'000)	2024 12 months Cumulative to date 30/11/2023 (RM'000)
<b>Continuing Operations</b>				
Revenue	11,998	40,663	11,998	40,663
Less: Cost of sales	(10,705)	(31,182)	(10,705)	(31,182)
Gross profit	1,293	9,481	1,293	9,481
Add: Other income	99	171	99	171
Less: Administrative and other expenses	(4,062)	(9,369)	(4,062)	(9,369)
Less: Finance cost	(107)	(71)	(107)	(71)
Operating Profit/(Loss)	(2,777)	212	(2,777)	212
Add/(Less): Exceptional Item				
Increase/(Decrease) in fair value of quoted investment through profit and loss	(3,195)	(1,162)	(3,195)	(1,162)
Provision for increase/(decrease) in fair value of investment properties through profit and loss	-	-	-	-
Profit/(Loss) before taxation	(5,972)	(950)	(5,972)	(950)
Taxation	(21)	(24)	(21)	(24)
Profit/(Loss) after taxation	(5,993)	(974)	(5,993)	(974)
<b>Other comprehensive income for the period</b>				
Dividend paid	-	-	-	-
Total comprehensive income/(loss) for the period	(5,993)	(974)	(5,993)	(974)
Profit/(Loss) for the period attributable to:				
Owners of the Company	(5,993)	(974)	(5,993)	(974)
Minority interest	-	-	-	-
	(5,993)	(974)	(5,993)	(974)
Total comprehensive income attributable to:				
Owners of the Company	(5,993)	(974)	(5,993)	(974)
Minority interest	-	-	-	-
	(5,993)	(974)	(5,993)	(974)
Earnings per share				
Basic (based on ordinary shares - sen)	(8.03)	(1.31)	(8.03)	(1.31)
Fully diluted (based on ordinary shares - sen)				
	AS AT END OF CURRENT QUARTER		AS AT PRECEDING FINANCIAL YEAR END	
Net assets per share attributable to ordinary equity holders of the parent (RM)	0.71		0.80	

(The Condensed Consolidated Statement on Comprehensive Income should be read in conjunction with the Audited Financial Statements for the year ended 31 August 2024.)

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**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**  
**For the First Financial Quarter Ended 30 November 2024**

**Table 1: Financial review of current quarter and financial year to date**

	Note:					
	2025	2024	2025	2024		
	Current Quarter Ended 30/11/2024 (RM'000)	Comparative Quarter Ended 30/11/2023 (RM'000)	changes (%)	12 months Cumulative to date 30/11/2024 (RM'000)	Comparative Cumulative to date 30/11/2023 (RM'000)	Changes (%)
<b>Continuing Operations</b>						
Revenue	11,998	40,663	(70.49)	11,998	40,663	(70.49)
Less: Cost of sales	(10,705)	(31,182)	(65.67)	(10,705)	(31,182)	(65.67)
Gross profit	1,293	9,481	(86.36)	1,293	9,481	(86.36)
Add: Other income	99	171	(42.11)	99	171	(42.11)
Less: Administrative and other expenses	(4,062)	(9,369)	(56.64)	(4,062)	(9,369)	(56.64)
Less: Finance cost	(107)	(71)	50.70	(107)	(71)	50.70
Operating Profit/(Loss)	(2,777)	212	(1,409.91)	(2,777)	212	(1,409.91)
Add/(Less): Exceptional Item						
Increase/(Decrease) in fair value of quoted investment through profit and loss	(3,195)	(1,162)	174.96	(3,195)	(1,162)	-
Provision for increase/(decrease) in fair value of investment properties through profit and loss	-	-	-	-	-	-
Profit/(Loss) before taxation	(5,972)	(950)	528.63	(5,972)	(950)	528.63
Taxation	(21)	(24)	-	(21)	(24)	(24)
Profit/(Loss) after taxation	(5,993)	(974)	515.30	(5,993)	(974)	515.30
<b>Other comprehensive income/(loss) for the period</b>						
Dividend paid	-	-		-	-	
Total comprehensive income/(loss) for the period	(5,993)	(974)		(5,993)	(974)	
Profit/(Loss) for the period attributable to:						
Owners of the Company	(5,993)	(974)		(5,993)	(974)	
Minority interest	-	-		-	-	
	(5,993)	(974)		(5,993)	(974)	
Total comprehensive income/(loss) attributable to:						
Owners of the Company	(5,993)	(974)		(5,993)	(974)	
Minority interest	-	-		-	-	
	(5,993)	(974)		(5,993)	(974)	
Earnings per share						
Basic (based on ordinary shares - sen)	A9	(8.03)	(1.31)	(8.03)	(1.31)	
AS AT END OF CURRENT QUARTER						
AS AT PRECEDING FINANCIAL YEAR END						
Net assets per share attributable to ordinary equity holders of the parent (RM)	A10	0.71		0.80		

(The Condensed Consolidated Statement on Comprehensive Income should be read in conjunction with the Audited Financial Statements for the year ended 31 August 2024.)

**Table 2 : Financial review for current quarter compared with preceding quarter**

	Current Quarter Ended  30/11/2024 (RM'000)	Immediate Preceding Quarter Ended  31/8/2024 (RM'000)	Changes (%)
<u>Continuing Operations</u>			
Revenue	11,998	17,298	-30.64%
Less: Cost of sales	(10,705)	(13,021)	-17.79%
Gross profit	1,293	4,277	-69.77%
Add: Other income	99	303	67.33%
Less: Administrative and other expenses	(4,062)	(4,595)	-11.60%
Less: Finance cost	(107)	(174)	-38.51%
Operating Profit/(Loss)	(2,777)	(189)	1369.31%
Add/(Less): Exceptional Item			
Increase/(Decrease) in fair value of quoted investment through profit and loss	(3,195)	1,162	-374.96%
Provision for increase/(decrease) in fair value of investment properties through profit and loss	-	739	0.00%
Profit/(Loss) before taxation	(5,972)	1,712	-448.83%
Taxation	(21)	66	0.00%
Profit/(Loss) after taxation	(5,993)	1,778	-437.06%

(The Condensed Consolidated Statement on Comprehensive Income should be read in conjunction with the Audited Financial Statements for the year ended 31 August 2022.)

**CONCRETE ENGINEERING PRODUCTS BERHAD**  
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**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

**As at 30 November 2024**

	Notes	AS AT 30/11/2024 RM '000	AS AT 31/8/2024 RM '000
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment		27,645	22,895
Right of use assets		11,423	15,184
Investment properties		14,575	15,545
Other investment		22,364	25,559
		76,007	79,183
<b>Current Assets</b>			
Inventories		31,079	35,268
Trade receivables	B8	5,220	7,837
Other receivables, deposit and prepayments		2,043	2,477
Tax recoverable	B6	1,234	1,331
Cash and bank balances		677	597
		40,253	47,510
<b>TOTAL ASSETS</b>		116,260	126,693
<b>EQUITY AND LIABILITIES</b>			
<b>Equity attributable to owners of the parent</b>			
Share capital		75,345	75,345
Retained profit/(loss)		(22,739)	(16,746)
Revaluation reserve		739	739
Total equity		53,345	59,338
<b>Non-current Liabilities</b>			
Long term borrowings		392	-
Lease liabilities		443	632
		835	632
<b>Current Liabilities</b>			
Trade payables		28,811	28,267
Other payables		22,069	26,175
Lease liabilities		920	920
Short term borrowings	B7	10,280	11,361
		62,080	66,723
Total Liabilities		62,915	67,355
<b>TOTAL EQUITY AND LIABILITIES</b>		116,260	126,693
<b>Net Assets Per Share (RM)</b>	A10	0.71	0.80

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the year ended 31 August 2024.)

CONCRETE ENGINEERING PRODUCTS BERHAD

Registration No.: 198201008420 (88143-P)

(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

**For the financial period ended 30 November 2024**

**Attributable to equity holders of the Company**

	<u>Non-distributable</u>		<u>Distributable</u>	
	Share	Revaluation	Accumulated	Total
	capital	reserve	profit/(loss)	
	RM'000	RM'000	RM'000	RM'000
<b><u>First quarter ended 30 November 2024</u></b>				
Balance at 1 September 2024	75,345	739	(16,746)	59,338
Total comprehensive income/(loss)	-	-	(5,993)	(5,993)
Balance at 30 November 2024	<u>75,345</u>	<u>739</u>	<u>(22,739)</u>	<u>53,345</u>
<b><u>First quarter ended 30 November 2023</u></b>				
Balance at 1 September 2023	75,345	-	(12,131)	63,214
Total comprehensive income/(loss)	-	-	(974)	(974)
Balance at 30 November 2024	<u>75,345</u>	<u>-</u>	<u>(13,105)</u>	<u>62,240</u>

(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the year ended 31 August 2023.)

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**  
**For the financial period ended 30 November 2024**

	3 months ended	
	30/11/2024	30/11/2023
	<u>RM'000s</u>	<u>RM'000s</u>
<b>Cash flows from operating activities</b>		
Profit/(Loss) before taxation	(5,972)	(950)
Adjustments for:		
Fair value through profit and loss on other investments	3,195	1,162
Depreciation of property, plant and equipment	512	442
Depreciation of right of use assets	316	314
Allowance/(Reversal) for impairment - trade receivables	5	17
Interest expenses	107	71
Interest income	0	2
Unrealised foreign exchange (gain)/loss	(10)	(34)
Operating profit before changes in working capital	<u>(1,847)</u>	<u>1,024</u>
Changes in working capital:		
Net change in inventories	4,189	1,411
Net change in receivables	3,056	(1,432)
Net change in payables	(3,562)	(652)
Cash generated from operating activities	<u>1,836</u>	<u>351</u>
Net income tax paid/(recover)	76	1
Interest paid	(107)	(71)
Net cash generated from/(used in) operating activities	<u>1,805</u>	<u>281</u>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(5,262)	(1,939)
Interest received	(0)	(2)
Placement/(Uplift) of deposit with a licensed bank	3,671	2,482
Net cash generated from/(used in) investing activities	<u>(1,591)</u>	<u>541</u>
<b>Cash flows from financing activities</b>		
Net drawdown/(repayment) of trade credit facilities	(1,289)	619
Net drawdown/(repayment) of hire purchase	71	(30)
Net drawdown/(repayment) of term loan	(103)	141
Net cash generated from/(used in) financing activities	<u>(1,321)</u>	<u>730</u>
Net changes in cash and cash equivalents	(1,107)	1,552
Cash and cash equivalents at the beginning of financial period	<u>1,784</u>	<u>232</u>
Cash and cash equivalents at end of financial period	<u>677</u>	<u>1,784</u>
<b>Cash and cash equivalent comprise the following:</b>		
Bank and cash balances	<u>677</u>	<u>1,784</u>

(The Condensed Consolidated Cash Flow Statement should be read in conjunction with the Audited Financial Statements for the year ended 31 August 2024.)

## **A - NOTES TO THE INTERIM FINANCIAL REPORT PURSUANT TO MFRS 134**

### **1. Basis of preparation**

The consolidated interim financial statements (Condensed Report) are unaudited and have been prepared in accordance with Malaysian Financial Reporting Standards ("MFRS"), International Financial Reporting Standards ("IFRS") and the requirements of the Companies Act, 2016 in Malaysia.

The interim financial statements of the Group and the Company have been prepared on a historical cost basis, unless otherwise disclosed in the significant accounting policies below or other notes to the interim financial statements.

The interim financial statements should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 August 2024.

As at 30 November 2024, the Group's current liabilities exceeded current assets by RM21.83 million. The Directors are of the view that the Group will have sufficient cash flows for the next twelve months from the reporting date to meet their cash flow requirements. The Directors believe that the Group are able to realise their assets and discharge their liabilities in the normal course of business and that the financial position will be improved through operating profits. Thus, the Directors believe that it is appropriate to prepare the financial statements of the Group on a going concern basis.

### **2. Summary of significant accounting policies**

#### **2.1 Changes in accounting policies**

The accounting policies adopted are consistent with those of the previous financial year except as follows:

As of 1 September 2024, the Group and the Company adopted the following new and amended MFRSs and IC ii. Interpretations:

<b>Description</b>	<b>period beginning on or</b>
Amendments to MFRS 101: Presentation of Financial Statements (Classification of Liabilities as Current or Non-current)	1 January 2024
Amendments to MFRS 101: Presentation of Financial Statements (Non-current liabilities with Covenants)	1 January 2024
Amendments to MFRS 16: Leases - Lease Liability in Sale and Leaseback	1 January 2024
Amendments to MFRS 107 & MFRS : Statement of Cash Flows and MFRS 7 Disclosure of Financial Instruments - Supplier Finance Arrangements	1 January 2024
Amendments to MFRS 121: The Effects of Changes in Foreign Exchange Rates - Lack of Exchangeability	1 January 2025

The following pronouncements that have been issued by MASB will become effective in future financial reporting periods and have not been adopted by the Group or Company:

#### **Pronouncements yet in effect**

Amendments to MFRS 9 and MFRS 7: Amendments to the Classification and Measurement of Financial Instruments	1 January 2026
Annual Improvements – Volume 11: Amendments to MFRS 1 Amendments to MFRS 7 Amendments to MFRS 9 Amendments to MFRS 10 Amendments to MFRS 107	1 January 2026
MFRS 18: Presentation and Disclosure in Financial Statements	1 January 2027
MFRS 19 : Subsidiaries without Public Accountabilities: Disclosures	1 January 2027
Amendments to MFRS 10 and MFRS 128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred

### **3. Auditors' report on preceding annual financial statements**

The auditors' report in respect of the annual financial statement for the financial year ended 31 August 2024 was not subject to any qualification.

**4. Seasonal or cyclical factors**

The business operations of the Group are not materially affected by any seasonal or cyclical factors. But, the delivery of the Group's product will be affected by floods during monsoon season and as well as roadblock during major festive season.

**5. Exceptional items**

Exceptional items for current year quarter:

- i. There is a decrease in fair value of quoted investments totalling RM3.20 million for the current quarter. This represents an increase in market value of our quoted securities held during the current quarter.

**6. Changes in estimates of amounts previously reported**

There were no changes in estimates of amounts reported in prior interim periods of the current financial year or in prior financial years that may have a material effect on the current interim period.

**7. Issuance or repayment of debt and equity securities**

There were no issuance and repayment of debt securities, share buy-backs, share cancellations, shares held as treasury shares and resale of treasury shares by the Company for the financial period under review.

**8. Dividends paid**

There were no dividends paid for the current quarter under review.

**9. Earning/(Loss) per share**

Basis earnings/(loss) per share is calculated by dividing the profit/(loss) for the period amounting to (RM5.99) million for the Group on the number of ordinary shares in issue of 74,625,000 during the current financial period. There were no movements of issue shares of 74,625,000 during and since the previous financial quarter.

Fully diluted earnings/(loss) per share is not presented as there are no potential dilutive shares.

**10. Net assets per share**

Net assets per share is calculated by dividing net assets as at 30 November 2024 of RM53.35 million (31 August 2024: RM59.34 million) for the Group on the number of shares in issue during the year of 74,625,000 (31 August 2024: 74,625,000).

**11. Segmental reporting**

The activity of the Group comprises principally the manufacturing and distribution of prestressed spun concrete piles and poles and is conducted predominantly in Malaysia.

Geographical information:

Revenue information based on geographical location of customers' country of incorporation are as follows:

	As at Current Financial Quarter Ended 30/11/2024 RM'000	As at Preceding Corresponding Financial Quarter Ended 30/11/2023 RM'000
Malaysia	11,441	30,120
Other countries	557	10,543
	<u>11,998</u>	<u>40,663</u>

**12. Valuation of property, plant and equipment**

The valuations of property, plant and equipment have been revised according to the recent valuation conducted on 27 August 2024.

**13. Subsequent material events**

There were no material events subsequent to the end of the current quarter under review, which required disclosure or adjustments to the quarterly financial statements.

**14. Changes in composition of the Group**

There were no material changes in the composition of the Group for the financial period under review including business combination, acquisition or disposal of subsidiaries and long term investments, restructuring or discontinuing of operations.

**15. Contingent liabilities and assets**

There were no contingent liabilities and assets as at the date of issue of this report.

**16. Financial risk management**

All aspects of the Group's financial risk management objectives and policies are consistent with those disclosed in the audited financial statements as at and for financial year ended 31 August 2024.



## B. ADDITIONAL INFORMATION REQUIRED UNDER THE LISTING REQUIREMENTS

### 1. Review of Performance

#### FYE 1Q2025 compared with FYE 1Q2024

The Group's revenue decrease 70.49% as compared to the preceding year quarter mainly due to low revenue attributed with slow take-off by customer that suffer with limited budget, cancellation of purchase order due to construction projects which have been put on-hold and delays in delivery. The gross profit margin decrease 12.54% as compared to the preceding year quarter mainly due to low revenue and product mix.

### 2. Comparisons with preceding quarter's results

There is a sales decrease of 30.64% and gross profit margin of 69.77% in the current quarter compared with the preceding quarter in 4Q2024 mainly due decrease in overseas revenue with better profit margin.

### 3. Financial position and liquidity

Total assets of the Group stood at RM116.26 million at 1Q2025, a decrease of RM10.43 million from 4Q2024 mainly due to the decrease in other investment, right of use assets, inventory and offset by property, plant and equipment.

Total liabilities of the Group decrease RM4.44 million from RM67.36 million at 4Q2024 as compare to 1Q2025, mainly due to decrease in other payable, short term borrowings and offset by trade payables.

Equity attributable to equity holders of the Group was RM53.35 million as at 1Q2025 with net assets per share at RM0.71.

The Group's cash and cash equivalents has decrease by RM1.11 million in 1Q2025 as compare to 4Q2024, this was mainly due to the repayment to short term borrowing.

### 4. Current year prospects

The outlook for the FYE 2025 remains challenging due to uncertainty for both domestic and overseas market. The slowdown of the global recovery further with the on-going trade wars between China and the United States and Russia – Ukraine war 2022 has dealt a major shock to commodity markets and disrupted the world production and trade. This in turn may affect the demand for the Group's products and increase in the cost of goods sold correspondingly assert a downward pressure on the Group's revenue and margins.

The current political climate and the continuous of launching the mega construction and infrastructure projects by the government has an impact to our revenue. This coupled with the price rising on raw material, minimum wages and international inbound charges will certainly offset our performance and profitability of the Group. To mitigate the impact on price rising, CEPCO practiced price escalation clause in the quotation and contract to enable CEPCO transfer the price increase to customers.

The Group will continue to be vigilant on its capital expenditure and cash conservation measures in its business and will focus on securing sales in both local and overseas market. The Board will take the necessary measures to manage and mitigate these uncertainties in order to optimise the Group performance and will continue to implement any necessary action plans to minimise the Group losses and improve the Group cash flows to mitigate the adverse impact on the Group performance.

### 5. Variance from profit forecast and profit guarantee

The Group did not issue any profit forecast or profit guarantee for the financial period under review.

### 6. Taxation

	As at end of Current Financial Period Ended 30/11/2024 RM'000	As at Preceding Financial Year Ended 31/08/2024 RM'000
<u>Malaysian taxation</u>		
Income tax		
- Current year taxation	21	24
	<u>21</u>	<u>24</u>

## 7. Group borrowings and debts securities

	As at Financial Year Ended 30/11/2024 RM'000	As at Preceding Financial Year Ended 31/08/2024 RM'000
a) <u>Long term borrowings:</u>		
Hire purchase - secured	392	632
<u>Short term borrowings:</u>		
Overdraft - secured	1,107	1,108
Term loan - secured	130	233
Hire purchase - secured	880	809
Trade credit facilities - secured	8,163	9,211
	<u>10,280</u>	<u>11,361</u>
Total borrowings	<u>10,672</u>	<u>11,993</u>
b) There were no borrowings in foreign currency.		

## 8. Trade receivables

	As at end of Current Quarter 30/11/2024 RM'000	As at Preceding Financial Year Ended 31/08/2024 RM'000
Trade receivable	5,397	8,165
Less: Accumulated impairment losses	(172)	(320)
Add/(Less): Reversal/(Allowance) for impairment	(5)	(8)
	<u>5,220</u>	<u>7,837</u>

The Group's normal trade credit terms range from 60 to 120 (2022: 60 to 120) days. Other credit terms are assessed and approved on a case by case basis. Trade receivables are recognised at their original invoice amounts which represents their value on initial recognition.

## 9. Off balance sheet financial instruments

The Group does not have any off balance sheet financial instruments as at the date of this report.

## 10. Material litigation

There is a material litigation as at the date of issuance of this quarterly report against the Group as follow:

### **SHAH ALAM HIGH COURT CIVIL SUIT NO. BA-22NCVC-526-12/2023: RELIANCE FOUNDRY (M) SDN BHD ("Plaintiff") V CONCRETE ENGINEERING PRODUCTS BERHAD ("CEPCO")**

On 8 January 2024, Reliance Foundry (M) Sdn Bhd ("Plaintiff") served the writ of summons and Statement of Claim both dated 29 December 2023 on CEPCO's solicitors in relation to a civil suit filed in the Shah Alam High Court.

Plaintiff's claim concerns an alleged trespass and/or encroachment by part of CEPCO's factory located in Rawang onto Plaintiff's land. In this respect, Plaintiff is seeking to claim, among others, for the alleged loss of rent, loss of profit and quit rent over the disputed area of land.

CEPCO has appointed solicitors to enter an appearance and will be seeking legal advice in defending the claim by Plaintiff and will make the necessary announcement on further development of this matter in due course.

There is no specific claim sum stated in the Statement of Claim. During the case management on 22 April 2024, the Court has fixed the matter for trial on 19 and 20 February 2025. Meanwhile, the Court has directed parties to refer the matter to the Court's Mediation Centre for mediation and prepare the pre-trial documents. The next case management is before the Judicial Commissioner on 4 February 2025.

Meanwhile, the Court has directed both parties to refer the matter to the Court's Mediation Centre for mediation and prepare the pre-trial documents. The next case management is before the Judicial Commissioner on 4 February 2025.

CEPCO will make further announcements in respect of the above as and when necessary.

## 11. Proposed dividend

The Board of Directors has not recommended any dividend for the financial quarter under review.

**12. Earnings/(Losses) per share**

The basic earnings per share is calculated by dividing the Group's profit/(loss) for the financial period attributable to owners of the Company by the weighted average number of ordinary shares in issue during the financial period as follows:

	Current Year Quarter 30/11/2024	Preceding Year Corresponding Quarter 30/11/2023	Current Year To Date 30/11/2024	Preceding Year Corresponding Quarter To Date 30/11/2023
Profit/(Loss) attributable to equity holders of the Company (RM'000)	(5,993)	(974)	(5,993)	(974)
Weighted average number of ordinary shares in issue ('000)	74,625	74,625	74,625	74,625
Basic Earnings per share (sen)	(8.03)	(1.31)	(8.03)	(1.31)

There is no diluted earnings per share as the Company does not have any convertible financial instruments as at the end of the current quarter and financial period-to-date.

**13. Notes to the Statement of Comprehensive Income**

Included in the statement of comprehensive income for the current quarter and financial year-to-date, are as follows:

	Current Quarter 30/11/2024 RM'000	Current year-to-date 30/11/2024 RM'000
a) Interest income	(0)	(0)
b) Interest expense	107	107
c) Depreciation of property, plant and equipment	512	512
d) Depreciation of right of use assets	316	316
e) Unrealised foreign exchange (gain)/loss	(10)	(10)
f) Rental income	(89)	(89)
g) Allowance/(Reversal) for impairment - trade receivables	5	5

By Order of the Board.