



**OPCOM HOLDINGS BERHAD**

Company No: 199401036979 (322661-W)

**QUARTERLY INTERIM FINANCIAL REPORT**

For the Quarter Ended 30 June 2021

The Directors are pleased to announce the following:-

**Unaudited Condensed Consolidated Statement of Comprehensive Income for the Quarter and Financial Period Ended 30 June 2021**

	Individual Quarter		Cumulative Quarter		
	Current Year Quarter 30/06/2021 RM'000	Preceding Year Corresponding Quarter 30/06/2020 RM'000	Current Year To Date 30/06/2021 RM'000	Preceding Year To Date 30/06/2020 RM'000	
	<b>Note</b>				
Revenue		22,926	7,826	22,926	7,826
Cost of sales		(17,381)	(8,082)	(17,381)	(8,082)
<b>Gross profit/(loss)</b>		5,545	(256)	5,545	(256)
Other operating income		196	209	196	209
Administrative expenses		(1,592)	(1,610)	(1,592)	(1,610)
Distribution costs		(466)	(199)	(466)	(199)
Other operating expenses		(374)	(119)	(374)	(119)
Finance costs		(3)	(14)	(3)	(14)
<b>Operating profit/(loss)</b>		3,306	(1,989)	3,306	(1,989)
Interest income		83	132	83	132
Share of results of equity-accounted associates		441	602	441	602
<b>Profit/(loss) before tax</b>		3,830	(1,256)	3,830	(1,256)
Income tax expenses	<b>B5</b>	(177)	2	(177)	2
<b>Profit/(loss) for the period</b>	<b>B13</b>	3,652	(1,254)	3,652	(1,254)
<b>Other comprehensive income/(expenses), net of tax</b> <i>Item that may be reclassified subsequently to profit or loss:-</i>					
Translation differences		27	(255)	27	(255)
<b>Profit/(loss) and total comprehensive income/(expenses) for the period</b>		3,680	(1,509)	3,680	(1,509)

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**Unaudited Condensed Consolidated Statement of Comprehensive Income for the Quarter and Financial Period Ended 30 June 2021**

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 30/06/2021 RM'000	Preceding Year Corresponding Quarter 30/06/2020 RM'000	Current Year To Date 30/06/2021 RM'000	Preceding Year To Date 30/06/2020 RM'000
Note				
Profit/(loss) for the period attributable to:-				
Owners of the Company	2,644	(752)	2,644	(752)
Non-controlling interest	<u>1,009</u>	<u>(501)</u>	<u>1,009</u>	<u>(501)</u>
	<u>3,652</u>	<u>(1,254)</u>	<u>3,652</u>	<u>(1,254)</u>
Total comprehensive income/(expenses) attributable to:-				
Owners of the Company	2,671	(1,008)	2,671	(1,008)
Non-controlling interest	<u>1,009</u>	<u>(501)</u>	<u>1,009</u>	<u>(501)</u>
	<u>3,680</u>	<u>(1,509)</u>	<u>3,680</u>	<u>(1,509)</u>
<b>Earnings/(loss) per share attributable to owners of the Company:-</b>				
Basic (sen)	<u>B12</u> <u>1.49</u>	<u>(0.47)</u>	<u>1.49</u>	<u>(0.47)</u>
Diluted (sen)	<u>B12</u> <u>Not applicable</u>	<u>Not applicable</u>	<u>Not applicable</u>	<u>Not applicable</u>

The unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements for the financial year ended 31 March 2021.



**OPCOM HOLDINGS BERHAD**  
Company No: 199401036979 (322661-W)

**Unaudited Condensed Consolidated Statement of Financial Position as at 30 June 2021**

	Note	As At Financial Period Ended 30/06/2021 RM'000	(Audited) As At Preceding Financial Year Ended 31/03/2021 RM'000
<b>Non-current assets</b>			
Property, plant and equipment	A9	24,006	24,402
Investment in associates		19,794	19,330
Right-of-use assets		12,057	12,119
Deferred tax assets		55	55
		55,912	55,905
<b>Current assets</b>			
Inventories		14,694	13,938
Trade and other receivables		19,202	26,952
Current tax assets		501	532
Cash and cash equivalents		30,523	20,861
		64,921	62,283
<b>TOTAL ASSETS</b>		120,833	118,188
<b>Equity</b>			
Share capital		41,392	32,250
Reserves		2,991	2,964
Retained earnings		51,355	48,712
		95,738	83,925
<b>Non-controlling interest</b>		8,418	7,409
<b>Total equity</b>		104,156	91,335
<b>Non-current liability</b>			
Deferred tax liabilities		348	350
Lease liabilities		15	22
		364	373
<b>Current liabilities</b>			
Trade and other payables		15,455	25,096
Lease liabilities		28	28
Bank borrowings		512	1,142
Current tax liabilities		317	213
		16,313	26,481
<b>Total liabilities</b>		16,677	26,853
<b>TOTAL EQUITY AND LIABILITIES</b>		120,833	118,188
<b>Net assets per share attributable to ordinary equity holders of the parent (RM)</b>			
		0.54	0.52

The unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the financial year ended 31 March 2021.



**OPCOM HOLDINGS BERHAD**

Company No: 199401036979 (322661-W)

**Unaudited Condensed Consolidated Statement of Changes in Equity for the Financial Period Ended 30 June 2021**

Group	<i>Non-Distributable</i>		<i>Distributable</i>		Total RM'000	Non- controlling interest RM'000	Total equity RM'000
	Share capital RM'000	Capital reserve RM'000	Translation reserve RM'000	Retained earnings RM'000			
Balance as at 1 April 2021	32,250	3	2,961	48,712	83,925	7,409	91,335
Profit and total comprehensive income for the period	-	-	27	2,644	2,671	1,009	3,680
Transaction with owners - issuance of shares	9,142	-	-	-	9,142	-	9,142
Balance as at 30 June 2021	<u>41,392</u>	<u>3</u>	<u>2,988</u>	<u>51,355</u>	<u>95,738</u>	<u>8,418</u>	<u>104,156</u>
Balance as at 1 April 2020	32,250	3	4,246	46,124	82,623	6,841	89,464
Loss and total comprehensive expenses for the period	-	-	(255)	(752)	(1,008)	(501)	(1,509)
Balance as at 30 June 2020	<u>32,250</u>	<u>3</u>	<u>3,991</u>	<u>45,372</u>	<u>81,616</u>	<u>6,340</u>	<u>87,955</u>

The unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the financial year ended 31 March 2021.



**OPCOM HOLDINGS BERHAD**  
Company No: 199401036979 (322661-W)

**Unaudited Condensed Consolidated Statement of Cash Flows for the Financial Period Ended 30 June 2021**

	<b>Current Financial Period Ended 30/06/2021 RM'000</b>	<b>Preceding Financial Year Corresponding Period Ended 30/06/2020 RM'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit/(loss) before tax	3,830	(1,256)
Adjustments for:-		
Depreciation	507	683
Interest Income	(83)	(132)
Other Non-cash items	(284)	7
Other Non-operating items	(438)	(587)
Operating profit/(loss) before working capital changes	<u>3,532</u>	<u>(1,284)</u>
Changes in working capital:-		
Inventories	(655)	(658)
Trade and other receivables	7,965	1,629
Trade and other payables	(6,827)	1,918
Cash from operations	<u>4,015</u>	<u>1,605</u>
Tax refunded	(43)	(38)
Net cash from operating activities	<u>3,972</u>	<u>1,568</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(39)	(25)
Interest received	83	132
Dividend received	-	120
Net cash from investing activities	<u>45</u>	<u>227</u>
<b>CASH FLOWS FROM/(FOR) FINANCING ACTIVITIES</b>		
Repayment of bank borrowings	(628)	(1,617)
Repayment of lease liabilities/hire-purchase	(7)	(7)
Proceeds from issuance of ordinary shares, net of direct expenses	9,142	-
Repayment to corporate shareholder of a subsidiary company	(2,903)	-
Finance costs paid	(3)	(14)
Net cash from/(for) financing activities	<u>5,601</u>	<u>(1,638)</u>
Net increase in cash and cash equivalents	9,618	156
Effect of exchange rate fluctuations on cash held	44	(33)
Cash and cash equivalents at beginning of financial period	<u>20,861</u>	<u>18,688</u>
Cash and cash equivalents at end of financial period	<u>30,523</u>	<u>18,811</u>



**OPCOM HOLDINGS BERHAD**

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**Unaudited Condensed Consolidated Statement of Cash Flows for the Financial Period Ended 30 June 2021 (continued)**

**Cash and cash equivalents included in the Statement of Cash Flows comprise of the following amounts in Statement of Financial Position:-**

	<b>Current Financial Period Ended 30/06/2021 RM'000</b>	<b>Preceding Financial Year Corresponding Period Ended 30/06/2020 RM'000</b>
Deposits placed with licensed banks	22,660	12,107
Cash and bank balances	<u>7,863</u>	<u>6,703</u>
	<u><b>30,523</b></u>	<u><b>18,811</b></u>

The unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the financial year ended 31 March 2021.



**OPCOM HOLDINGS BERHAD**

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Notes on the Quarterly Interim Financial Report - 30 June 2021

**A. EXPLANATORY NOTES AS PER MALAYSIAN FINANCIAL REPORTING STANDARD (“MFRSs”) 134, INTERIM FINANCIAL REPORTING**

**A1. Basis of Preparation**

These condensed consolidated interim financial statements for the current quarter have been prepared in accordance with MFRS 134, *Interim Financial Reporting* and Rule 9.22 of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”).

The interim financial statements should be read in conjunction with the audited financial statements of the Group as at and for the financial year ended 31 March 2021 which was prepared in accordance with the MFRSs. The explanatory notes attached to these interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial year ended 31 March 2021.

The significant accounting policies adopted are consistent with those of the audited financial statements for the year ended 31 March 2021 except for the adoption of those new Malaysian Financial Reporting Standards (“MFRS”) and amendment to MFRS and Interpretations that are applicable to the Group for the financial period beginning 01 April 2021.

The adoption of the new standards, amendments and interpretation to published standards does not have any material impact on the financial statements of the Group for the financial period beginning on 01 April 2021 upon their initial application.

**A2. Audit Report**

The Audit Report of the Group's annual financial statements for the financial year ended 31 March 2021 was not subject to any audit qualification.

**A3. Seasonality of Interim Operations**

The fiber optic cables, engineering services, thixotropic gel and fiber reinforced plastics markets are observed to be seasonal in nature and dependent on the general economic and business environment. Given its experience in these markets, the Group is well positioned to ameliorate any seasonal fluctuation of demand for its products.

**A4. Unusual Items**

There were no significant unusual items that affect the assets, liabilities, equity, net income or cash flows other than those disclosed elsewhere in these notes.

**A5. Changes in Estimates**

There were no changes in the estimates of amounts reported that have a material effect in the current quarter.

**A6. Issuances, Cancellations, Repurchases, Resale and Repayments of Debt and Equity Securities**

On 2 April 2021, the Company had raised total proceeds of RM9.272 million from the private placement by issuance of 16,124,900 new ordinary shares.

Save as disclosed above, there were no issuances, cancellations, repurchases, resale and repayments of debt and equity securities during the current quarter.

**A7. Dividends Paid**

There were no dividends paid during the current quarter (30 June 2020: Nil)



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Notes on the Quarterly Interim Financial Report - 30 June 2021

**A8. Segmental Reporting**

The Group operates wholly in Malaysia.

The Group's segmental report for the financial year are as follows:-

30 June 2021

<u>Business Segments</u>	Manufacturing RM'000	Trading & Engineering Services RM'000	Other Operations RM'000	The Group RM'000
<b>Segment revenue:</b>				
Revenue from external customers	20,274	2,614	39	22,926
<b>Segmental (loss)/profit:</b>				
Operating profit/(loss) for reportable segments	3,461	680	(833)	3,308
Interest income				83
Finance costs				(3)
Share of results of associated companies				441
Profit before tax				3,830
Income tax expense				(177)
Profit after tax				3,652

30 June 2020

<u>Business Segments</u>	Manufacturing RM'000	Trading & Engineering Services RM'000	Other Operations RM'000	The Group RM'000
<b>Segment revenue:</b>				
Revenue from external customers	6,844	954	28	7,826
<b>Segmental profit/(loss):</b>				
Operating (loss)/profit for reportable segments	(1,247)	191	(918)	(1,975)
Interest income				132
Finance costs				(14)
Share of results of associated companies				602
Loss before tax				(1,256)
Income tax expense				2
Loss after tax				(1,254)





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**A9. Valuations of Property, Plant and Equipment**

The Group did not carry out any valuation on its property, plant and equipment.

**A10. Material Events Subsequent to the End of the Interim Period**

Other than as disclosed in Note B6, there were no material events subsequent to the end of current quarter that have not been reflected in the financial statements for the current quarter.

**A11. Changes in the Composition of the Group**

There were no changes in the composition of the Group during the current quarter.

**A12. Changes in Contingent Assets or Contingent Liabilities**

Contingent liabilities of the Group as at 30 June 2021 amounted to RM40.745 million which are in respect of corporate guarantees given to licensed banks for the banking facilities granted to subsidiaries and guarantee of obligations of a subsidiary to a supplier.

**A13. Significant Related Party Transactions**

The significant related party transactions during the current quarter and financial period ended are as follows:-

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 30/06/2021 RM'000	Preceding Year Corresponding Quarter 30/06/2020 RM'000	Current Year To Date 30/06/2021 RM'000	Preceding Year To Date 30/06/2020 RM'000
Related companies in which substantial shareholders of the Company and a Director of a subsidiary have interests:-				
Business development commission	-	77	-	77
Ribonning services fee	-	60	-	60
Purchase of raw materials	-	98	-	98
Rental income	-	16	-	16
Related companies in which a substantial shareholder of the Company has interests:-				
Purchase of property, plant and equipment	23	-	23	-
Associate of a subsidiary of the Company:-				
Sale of industrial materials	-	183	-	183
Sale of thixotropic gel	6,190	3,259	6,190	3,259
Sale of fiber reinforced plastics	560	-	560	-
Dividend income	-	121	-	121
Purchase of raw materials	-	506	-	506
Services rendered	22	28	22	28



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**B. ADDITIONAL INFORMATION REQUIRED BY THE BURSA MALAYSIA SECURITIES BERHAD REQUIREMENTS**

**B1. Review of Performance**

	Individual Quarter			Cumulative Quarter		
	Current Year Quarter 30/06/2021 RM'000	Preceding Year Quarter 30/06/2020 RM'000	Changes +/- (%)	Current Year To Date 30/06/2021 RM'000	Preceding Year To Date 30/06/2020 RM'000	Changes +/- (%)
Revenue	22,926	7,826	192.9%	22,926	7,826	192.9%
Operating profit/(loss)	3,306	(1,989)	266.2%	3,306	(1,989)	266.2%
Profit/(loss) before interest and tax	3,747	(1,387)	370.1%	3,747	(1,387)	370.1%
Profit/(loss) before tax	3,830	(1,256)	405.0%	3,830	(1,256)	405.0%
Profit/(loss) for the period	3,652	(1,254)	391.4%	3,652	(1,254)	391.4%
Profit/(loss) for the period attributable to Owners of the Company	2,644	(752)	451.4%	2,644	(752)	451.4%

The Group registered revenue of RM22.9 million and profit before tax of RM3.8 million in the current quarter as compared to revenue of RM7.8 million and loss before tax of RM1.3 million in the preceding year's corresponding quarter. The increased in revenue by 192.9% in the current quarter as compared to the preceding year's corresponding quarter was mainly due to higher sales of fiber optic cables, thixotropic gel, fiber reinforced plastics and engineering services. The increase was partially offset by lower sale of industrial materials.

Performance of the respective operating business segments in the current quarter compared to the preceding year's corresponding quarter are as follows:-

- Manufacturing - Total manufacturing revenue increased by 196% as compared to preceding year's corresponding quarter. Revenue of fiber optic cable increased by 284%, sales of thixotropic gel increased by 92% and sales of fiber reinforced plastics by 100%.
- Trading and Engineering Services - Revenue increased by 174% in current quarter as compared to preceding year's corresponding quarter as a result of higher revenue from engineering services, and partially offset by lower sales of industrial materials.
- Other Operations - Revenue increased by 38% in the current quarter as compared to preceding year's corresponding quarter as a result of additional space rented out in the current quarter, and one month rental waiver was granted to a tenant following the Movement Control Order in the preceding year's corresponding quarter.

**B2. Variation of Results Against the Immediate Preceding Quarter**

	Current Quarter 30/06/2021 RM'000	Immediate Preceding Quarter 31/03/2021 RM'000	Changes +/- (%)
Revenue	22,926	22,753	0.8%
Operating profit	3,306	5,001	-33.9%
Profit before interest and tax	3,747	5,333	-29.7%
Profit before tax	3,830	5,414	-29.3%
Profit for the period	3,652	5,264	-30.6%
Profit for the period attributable to Owners of the Company	2,644	4,049	-34.7%

The Group's revenue increased to RM22.9 million in the current quarter as compared to the immediate preceding quarter of RM22.8 million. The Group recorded a profit before tax of RM3.8 million in the current quarter as compared to profit before tax of RM5.4 million in the immediate preceding quarter. The increase in revenue by 0.8% in current quarter was mainly due to the higher sales of thixotropic gel, fiber reinforced plastics, and partially offset by lower revenue from fiber optic cables, trading of industrial materials and engineering services.

Performance of the respective operating business segments in the current quarter compared to the immediate preceding quarter are as follows:-

- Manufacturing - Total revenue increased by 3% in current quarter. The increase in revenue was due to 100% increase of the fiber reinforced plastics, 39% increase of the thixotropic gel sales, and partially offset by decrease of fiber optic cable sales (decrease by 12%).
- Trading and Engineering Services - The revenue decreased by 14% in current quarter was due to lower sales of industrial materials and engineering services.
- Other Operations - Revenue increased by 17% in current quarter was due to additional space rented out in the current quarter.



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**B3. Prospects**

The Board remains cautiously optimistic that the demand for fibre optic cables in Malaysia is expected to increase given the government plans to expand the fibre network infrastructures by laying more fibre optic cables. At the same time, the Board is aware that the increased foreign competition continues to be a significant challenge to our businesses.

The Group is diligently observing the market development and exploring business projects/ investments with favourable outlook for additional income stream and to improve the shareholders values.

**B4. Profit Forecast and Profit Guarantee**

The Group has not issued any profit forecast and profit guarantee in any public document.

**B5. Income Tax Expenses**

	Quarter Ended		Financial Period Ended	
	30/06/2021 RM'000	30/06/2020 RM'000	30/06/2021 RM'000	30/06/2020 RM'000
Tax expenses	180	(2)	180	(2)
Deferred taxation	(2)	(0)	(2)	(0)
	<u>177</u>	<u>(2)</u>	<u>177</u>	<u>(2)</u>

The effective tax rate of the Group for current quarter and year-to-date of reporting period is lower than the statutory tax rate due to certain subsidiaries utilised tax losses brought forward from prior years and the reversal of deferred tax liabilities recognised in the previous year.

**B6. Status of corporate proposals as at 22 September 2021**

**(being a date not earlier than seven (7) days from the date of issue of the quarterly report)**

The Company had on 18 June 2021, made an announcement for the proposed private placement of up to 53,212,400 new ordinary shares in the Company representing not more than 30% of the total issued ordinary shares in the Company ("private placement"), and proposed establishment of an employees' share option scheme ("ESOS") involving up to 30% of the total number of issued shares of the Company (excluding treasury shares, if any) for eligible directors and employees of the Company and its subsidiaries ("Proposals").

The proposals had been approved by Bursa Securities on 14 July 2021, tabled and approved at the Extraordinary General Meeting ("EGM") held on 18 August 2021. The private placement was completed on 9 September 2021. On 21 September 2021, the ESOS was offered to eligible directors and employees to subscribe for the new ordinary shares in the Company by acceptance with 30 days from date of offer. Details of the ESOS offered can be obtained from the website of Bursa Malaysia Berhad.

**B7. Utilisation of Proceeds Raised from Corporate Proposal**

a. On 2 April 2021, the Company had raised total proceeds of RM9.272 million from the private placement by issuance of 16,124,900 new ordinary shares.

The current status as of follows:

Details	Expected timeframe for utilisation of proceeds from 2 April 2021	Proposed Utilisation RM'000	Utilisation as of 22 September 2021 RM'000	Balance Unutilised RM'000
(i) Future business projects/investment	Within 24 months	6,000	(182)	5,818
(ii) Working capital	Within 12 months	3,142	(3,142)	-
(iii) Estimated expenses for the Private Placement	Immediate	130	(130)	-
<b>Total</b>		<b>9,272</b>	<b>(3,454)</b>	<b>5,818</b>

b. On 9 September 2021, the Company had raised total proceeds of RM23.147 million from the private placement by issuance of 53,212,400 new ordinary shares.

The current status as of follows:

Details	Expected timeframe for utilisation of proceeds from 9 September 2021	Proposed Utilisation RM'000	Actual Utilisation as of 22 September 2021 RM'000	Balance Unutilised RM'000
(i) Future business projects/investment	Within 24 months	19,000	-	19,000
(ii) Working capital	Within 24 months	3,690	-	3,690
(iii) Estimated expenses for the Private Placement	Immediate	457	(457)	-
<b>Total</b>		<b>23,147</b>	<b>(457)</b>	<b>22,690</b>



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**B8. Group Borrowings and Debt Securities**

The Group's borrowings are unsecured, the details of the borrowings at the end of the reporting period are as follows:-

<u>Current</u>	Currency <u>Denomination</u>	As at	As at
		30/06/2021 RM'000	30/06/2020 RM'000
- Foreign currency trade facilities	USD	512	694

**B9. Derivative Financial Instruments**

The Group has entered into forward exchange contracts to manage the foreign currency exposures arising from the Group's payables denominated in currencies other than the functional currency. The forward exchange contracts have maturities of less than one year after the end of the reporting period.

	Quarter Ended		Financial Period Ended	
	30/06/2021 RM'000	30/06/2020 RM'000	30/06/2021 RM'000	30/06/2020 RM'000
Loss from foreign currency hedging contract	14	-	14	-

**B10. Material litigation as at 22 September 2021**

**(being a date not earlier than seven (7) days from the date of issue of the quarterly report)**

The Group has no outstanding material litigation as at 22 September 2021, being the latest practicable date.

**B11. Dividends**

The Company did not declare dividends during the current quarter (30 June 2020: Nil).

**B12. Earnings/(loss) per share**

	Quarter Ended		Financial Period Ended	
	30/06/2021 RM'000	30/06/2020 RM'000	30/06/2021 RM'000	30/06/2020 RM'000
Profit/(loss) for the period attributable to owners of the Company (RM'000)	2,644	(752)	2,644	(752)
Weighted average number of ordinary shares in issue ('000)	177,375	161,250	177,375	161,250
<b>Basic earnings/(loss) per share (sen)</b>	<u>1.49</u>	<u>(0.47)</u>	<u>1.49</u>	<u>(0.47)</u>

Note: Computation of diluted loss for share is not applicable as there are no outstanding shares to be issued.

**B13. Profit/(loss) for the period**

	Quarter Ended		Financial Period Ended	
	30/06/2021 RM'000	30/06/2020 RM'000	30/06/2021 RM'000	30/06/2020 RM'000
Profit/(loss) for the period is arrived at after crediting:-				
Interest income	83	132	83	132
Write back of provision for doubtful debts	150	-	150	0
Other income	29	156	29	156
Reversal of Inventories written down	104	-	104	-
Foreign exchange gain	166	53	166	53
and after charging:-				
Depreciation	507	683	507	683
Inventories written down	-	17	-	17
Loss on derivatives	14	-	14	-
Foreign exchange loss	71	40	71	40

There were no gain or loss on disposal of quoted or unquoted investments or properties, impairment of assets or exceptional items for current quarter and financial period ended 30 June 2021 (30 June 2020: Nil).