



COMPLETE LOGISTIC SERVICES BERHAD (716241-X)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED FINANCIAL STATEMENTS
FOR THE FOURTH QUARTER ENDED 31 MARCH 2022

24 May 2022

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COMPLETE LOGISTIC SERVICES BERHAD (716241-X)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
FOR THE FOURTH QUARTER ENDED 31 MARCH 2022

RM'000	Note	As at 31.03.2022 Unaudited	As at 31.03.2021 Audited
Assets			
Property, plant and equipment		33,206	56,455
Right-of-use assets		27,397	41,087
Investments in associates		24,597	23,398
Other investment		29,160	29,160
Non-current assets		114,360	150,100
Trade and other receivables		55,796	12,220
Tax recoverable		415	151
Cash and cash equivalents		27,403	49,852
Current assets		83,614	62,223
Total assets		197,974	212,323
Equity and liabilities			
Share capital		72,398	72,398
Treasury shares		-	(131)
Other reserves		(206)	(173)
Retained earnings	19	99,538	90,955
Equity attributable to owners of the Company		171,730	163,049
Non-controlling interests		(331)	15
Total equity		171,399	163,064
Borrowings	22	-	12,179
Lease liabilities		15,608	15,597
Deferred tax liabilities		1,279	1,879
Non-current liabilities		16,887	29,655
Trade and other payables		6,910	14,222
Borrowings	22	2,505	4,832
Lease liabilities		273	550
Current liabilities		9,688	19,604
Total liabilities		26,575	49,259
Total equity and liabilities		197,974	212,323
Net assets per share attributable to owners of the Company (RM)		1.33	1.28

The above condensed consolidated statement of financial position should be read in conjunction with the accompanying explanatory notes attached to these interim financial statements.

COMPLETE LOGISTIC SERVICES BERHAD (716241-X)
(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS
AND OTHER COMPREHENSIVE INCOME
FOR THE FOURTH QUARTER ENDED 31 MARCH 2022**

(These figures have not been audited)

RM'000	Note	Current quarter 3 months ended		Cumulative quarter 12 months ended	
		31.03.2022	31.03.2021	31.03.2022	31.03.2021
Revenue		34,346	9,846	114,955	42,347
Cost of sales		(31,420)	(8,604)	(106,139)	(37,122)
Gross profit		2,926	1,242	8,816	5,225
Other income		278	1,171	12,724	3,640
Marketing and distribution costs		(370)	(170)	(1,346)	(673)
Administration and other expenses		(1,668)	(1,633)	(6,848)	(4,434)
Finance costs		(201)	(364)	(1,150)	(1,242)
Profit before share of results		965	246	12,196	2,516
Share of results of associates		423	297	1,199	1,760
Profit before tax		1,388	543	13,395	4,276
Tax expense	18	(407)	171	(829)	(722)
Profit for the period		981	714	12,566	3,554
Other comprehensive income		(180)	(228)	-	(228)
Total comprehensive income		801	486	12,566	3,326
Profit attributable to:					
Owners of the Company		905	750	12,721	3,839
Non-controlling interests		76	(36)	(155)	(285)
Profit for the period		981	714	12,566	3,554
Total comprehensive income attributable to:					
Owners of the Company		725	522	12,721	3,611
Non-controlling interests		76	(36)	(155)	(285)
Total comprehensive income		801	486	12,566	3,326
Earnings per share attributable to owners of the Company:					
Basic (sen)	25	0.7	0.6	9.9	3.0
Diluted (sen)	25	0.7	0.6	9.9	3.0

The above condensed consolidated income statement should be read in conjunction with the accompanying explanatory notes attached to these interim financial statements.

COMPLETE LOGISTIC SERVICES BERHAD (716241-X)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FOURTH QUARTER ENDED 31 MARCH 2022

(These figures have not been audited)

	Attributable to owners of the Company						Non-controlling interests	Total equity
	Non-Distributable			Distributable				
RM'000	Share capital	Fair value reserve	Share option reserve	Treasury shares	Retained earnings	Total		
At 1 April 2021	72,398	(228)	55	(131)	90,955	163,049	15	163,064
Profit after tax/Total comprehensive income	-	-	-	-	12,721	12,721	(155)	12,566
Forfeit of Share Issuance Scheme option	-	-	(33)	-	33	-	-	-
Disposal of a subsidiary	-	-	-	-	-	-	(39)	(39)
Disposal of equity in a subsidiary	-	-	-	-	70	70	35	105
Disposal of treasury share	-	-	-	131	572	703	-	703
Changes in a subsidiary's ownership interests that do not result in a loss of control	-	-	-	-	(4,813)	(4,813)	(187)	(5,000)
At 31 March 2022	72,398	(228)	22	-	99,538	171,730	(331)	171,399
At 1 April 2020	70,477	-	732	(131)	107,351	178,429	1,000	179,429
Profit after tax	-	-	-	-	3,838	3,838	(285)	3,553
Fair value changes of equity investment	-	(228)	-	-	-	(228)	-	(228)
Total comprehensive income	-	(228)	-	-	3,838	3,610	(285)	3,325
Issuance of shares	1,921	-	(796)	-	92	1,217	-	1,217
Dividend	-	-	-	-	(20,326)	(20,326)	-	(20,326)
Dividend paid to non-controlling interests	-	-	-	-	-	-	(700)	(700)
Share option expenses	-	-	119	-	-	119	-	119
At 31 March 2021	72,398	(228)	55	(131)	90,955	163,049	15	163,064

The above condensed consolidated statement of changes in equity should be read in conjunction with the accompanying explanatory notes attached to these interim financial statements.

COMPLETE LOGISTIC SERVICES BERHAD (716241-X)
(Incorporated in Malaysia)
CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE FOURTH QUARTER ENDED 31 MARCH 2022
(These figures have not been audited)

RM'000	12 months ended	
	31.03.2022	31.03.2021
Operating activities		
Profit before tax	13,395	4,276
Adjustments for:		
Non-cash items	(7,965)	3,304
Non-operating items	(1,199)	(1,760)
Interest income	(385)	(2,048)
Interest expense	1,150	1,242
Operating profit before working capital changes	4,996	5,014
Changes in working capital:		
Receivables	(38,670)	5,836
Payables	(10,962)	3,009
Cash (used in)/generated from operations	(44,636)	13,859
Net tax paid	(1,794)	(1,313)
Net cash (used in)/from operating activities	(46,430)	12,546
Investing activities		
Acquisition of a quoted investment	-	(29,388)
Additional investment in an existing subsidiary	(5,000)	-
Interest received	385	2,048
Net cash inflows from the disposal of subsidiaries	20,251	1,135
Net cash inflows from the acquisition of a subsidiary	597	-
Purchase of property, plant and equipment	(2,933)	(20,831)
Purchase of right-of-use asset	(8,160)	-
Proceeds from disposal of equity in a subsidiary	105	-
Proceeds from disposal of property, plant and equipment	3,044	2,438
Proceeds from disposal of treasury share	703	-
Proceeds from issuance of shares	-	1,125
Net cash from/(used in) investing activities	8,992	(43,473)
Financing activities		
Drawdown of term loan	-	6,000
Dividend paid	-	(20,326)
Dividend paid to a non-controlling interest	-	(700)
Interest paid	(1,150)	(1,242)
Repayment from former subsidiaries	19,455	-
Repayment of lease liabilities	(266)	(1,071)
Repayment of borrowings	(2,926)	(4,185)
(Repayment to)/Advance from director	(124)	3,231
Net cash from/(used in) financing activities	14,989	(18,293)
Net changes in cash and cash equivalents	(22,449)	(49,220)
Cash and cash equivalents at the beginning of financial year	49,687	98,907
Cash and cash equivalents at the end of financial year	27,238	49,687
Analysis of cash and cash equivalents		
Fixed deposits	165	165
Cash and bank balances	27,238	49,687
	27,403	49,852
Fixed deposits pledged to licensed bank	(165)	(165)
	27,238	49,687

The above condensed consolidated statement of cash flow should be read in conjunction with the accompanying explanatory notes attached to these interim financial statements.

COMPLETE LOGISTIC SERVICES BERHAD (716241-X)
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PART A: EXPLANATORY NOTES PURSUANT TO MFRS 134

1 Basis of preparation

This unaudited 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 and should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 March 2021.

The significant accounting policies adopted by the Group in this interim financial statements are consistent with those adopted in the financial statements as disclosed in the audited financial statements for the year ended 31 March 2021.

During the current financial year, the Group has adopted the following new accounting standard(s) and/or interpretation(s) (including the consequential amendments, if any):-

- Amendments to MFRS 9, MFRS 139, MFRS 7, MFRS 4 and MFRS 16: Interest Rate Benchmark Reform – Phase 2
- Amendments to MFRS 16: Covid-19 - Related Rent Concessions
- Amendments to MFRS 16: Covid-19 - Related Rent Concessions beyond 30 June 2021

The adoption of the above accounting standard(s) and/or interpretation(s) (including the consequential amendments, if any) did not have any material impact on the Group's financial statements.

The Group has not applied in advance the following accounting standard(s) and/or interpretation(s) (including the consequential amendments, if any) that have been issued by the Malaysian Accounting Standards Board ("MASB") but are not yet effective for the current financial quarter:

- MFRS 17 Insurance Contracts
- Amendments to MFRS 3 - Reference to the Conceptual Framework
- Amendments to MFRS 10 and MFRS 128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- Amendments to MFRS 17 Insurance Contracts
- Amendment to MFRS 101: Classification of Liabilities as Current or Non-current
- Amendments to MFRS 101: Disclosure of Accounting Policies
- Amendments to MFRS 108: Definition of Accounting Estimates
- Amendments to MFRS 112: Deferred Tax related to Assets and Liabilities arising from a Single Transaction
- Amendments to MFRS 116: Property, Plant and Equipment – Proceeds before Intended Use
- Amendments to MFRS 137: Onerous Contracts – Cost of Fulfilling a Contract
- Annual Improvements to MFRS Standards 2018 – 2020

The Group did not early adopt the above accounting standard(s) and/or interpretation(s) (including the consequential amendments, if any) as they are not expected to have material impact on the financial statements of the Group upon their initial applications.

2 Seasonality or cyclical nature of operations

The business operations of the Group are subject to the forces of supply and demand and thus, could display cyclical trends.

3 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 quarter ended 31 March 2022.

4 Significant estimates and changes in estimates

There were no changes in estimates that had any material effects during the quarter ended 31 March 2022.

5 Debt and equity securities

There were no issuances, repurchases or repayments of debt and equity securities during the quarter ended 31 March 2022.

6 Dividends paid

There were no dividends paid during the current and previous corresponding quarter.

7 Segmental information

The Group's operations comprise the following business segments:

Logistics : Total logistic services provider including lorry transportation services (tanker, bulk cargo, side curtain), project logistics and door to door delivery services
Warehousing : Provision of warehouse for renting
Trading : Trading of building materials
Others : Trading of goods, insurance agency, investment holding and marine

RM'000	Logistics	Warehousing	Trading	*Others	Total	Elimination	Group
Results For 3 Months Ended							
31 March 2022							
External revenue	4,580	1,435	28,287	44	34,346	-	34,346
Intersegment revenue	-	-	-	540	540	(540)	-
Total revenue	4,580	1,435	28,287	584	34,886	(540)	34,346
Segment (loss)/profit	146	1,268	741	63	2,218	146	2,364
Depreciation	(435)	(298)	(116)	(3)	(852)	-	(852)
Interest income	1	-	-	74	75	-	75
Finance costs	-	(199)	-	-	(199)	-	(199)
(Loss)/Profit before tax	(288)	771	625	134	1,242	146	1,388
Tax expense	37	(168)	(240)	(36)	(407)	-	(407)
(Loss)/Profit after tax	(251)	603	385	98	835	146	981
Results For 3 Months Ended							
31 March 2021							
External revenue	6,516	1,014	-	2,316	9,846	-	9,846
Intersegment revenue	220	-	-	1,528	1,748	(1,748)	-
Total revenue	6,736	1,014	-	3,844	11,594	(1,748)	9,846
Segment profit	430	614	-	535	1,579	(424)	1,155
Depreciation	(439)	(76)	-	(20)	(535)	-	(535)
Interest income	(35)	-	-	322	287	-	287
Finance costs	(9)	(429)	-	74	(364)	-	(364)
Profit before tax	(53)	109	-	911	967	(424)	543
Tax expense	110	(44)	-	105	171	-	171
Profit after tax	57	65	-	1,016	1,138	(424)	714

* Marine segment had been re-categorised into Others segment due to the discontinuation of operations in the 1st quarter of FY2022.

7 Segmental information (continued)

RM'000	Logistics	Ware- housing	Trading	*Others	Total	Elimination	Group
Results For 12 Months Ended							
31 March 2022							
External revenue	18,178	6,357	88,939	1,481	114,955	-	114,955
Intersegment revenue	-	-	-	1,020	1,020	(1,020)	-
Total revenue	18,178	6,357	88,939	2,501	115,975	(1,020)	114,955
Segment (loss)/profit	(1,422)	5,378	2,156	11,682	17,794	146	17,940
Depreciation	(1,817)	(1,534)	(348)	(83)	(3,782)	-	(3,782)
Interest income	5	-	1	380	386	-	386
Finance costs	(18)	(1,131)	-	-	(1,149)	-	(1,149)
(Loss)/Profit before tax	(3,252)	2,713	1,809	11,979	13,249	146	13,395
Tax expense	537	(857)	(429)	(80)	(829)	-	(829)
(Loss)/Profit after tax	(2,715)	1,856	1,380	11,899	12,420	146	12,566
Results For 12 Months Ended							
31 March 2021							
External revenue	27,875	2,710	-	11,762	42,347	-	42,347
Intersegment revenue	903	-	-	3,775	4,678	(4,678)	-
Total revenue	28,778	2,710	-	15,537	47,025	(4,678)	42,347
Segment profit/(loss)	1,818	2,223	-	2,689	6,730	(1,061)	5,669
Depreciation	(1,828)	(311)	-	(60)	(2,199)	-	(2,199)
Interest income	14	-	-	2,034	2,048	-	2,048
Finance costs	(51)	(568)	-	(623)	(1,242)	-	(1,242)
(Loss)/Profit before tax	(47)	1,344	-	4,040	5,337	(1,061)	4,276
Tax income/(expense)	(82)	(340)	-	(300)	(722)	-	(722)
(Loss)/Profit after tax	(129)	1,004	-	3,740	4,615	(1,061)	3,554

* Marine segment had been re-categorised into Others segment due to the discontinuation of operations in the 1st quarter of FY2022.

8 Related party disclosures

Significant recurrent related party transactions are as follows:

RM'000	3 months ended		12 months ended	
	31.03.2022	31.03.2021	31.03.2022	31.03.2021
Companies in which certain Directors have interests:				
Revenue from services rendered	223	139	485	939
Forwarding service charges payable	-	145	1	406
Spare parts payable	23	4	75	46
Building materials receivable	1,390	-	2,061	-
Building materials payable	16	-	16	-
Rental income receivable	-	-	-	8

The Directors are of the opinion that the above transactions have been established on terms and conditions that are not materially different from those obtainable in transactions with unrelated parties.

9 Valuation of property, plant and equipment

There was no valuation on property, plant and equipment during the current and previous corresponding quarter.

10 Capital commitments

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

11 Contingent assets and liabilities

There were no major changes in contingent liabilities and contingent assets since the end of last financial year.

12 Changes in composition

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

13 Events after the reporting period

There were no material events subsequent to the end of the current quarter.

COMPLETE LOGISTIC SERVICES BERHAD (716241-X)
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**PART B: EXPLANATORY NOTES PURSUANT TO MAIN MARKET
LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**

14 Analysis of performance - Comparison with preceding year corresponding quarter

RM'000	3 months ended			12 months ended		
	31.03.2022	31.03.2021	Variance	31.03.2022	31.03.2021	Variance
Revenue	34,346	9,846	24,500	114,955	42,347	72,608
Profit before tax	1,388	543	845	13,395	4,276	9,119

The Group reported higher revenue in the current quarter and cumulative quarters as compared to the corresponding periods mainly due to the revenue generated from its trading segment. The operating profit from its trading segment and warehousing segment had pushed up the pre-tax profit of the Group in the current quarter by RM0.8 million compared to the corresponding quarter. The higher pre-tax profit in the current cumulative quarters, however mainly resulted from a one-off gain on disposal of subsidiaries of RM11.2 million.

(a) Logistics

RM'000	3 months ended			12 months ended		
	31.03.2022	31.03.2021	Variance	31.03.2022	31.03.2021	Variance
External revenue	4,580	6,516	(1,936)	18,178	27,875	(9,697)
(Loss)/Profit before tax	(288)	(53)	(235)	(3,252)	(47)	(3,205)

Overall, the logistics business is still under the recovery phase. Hence, its revenue and profitability have declined in the current quarter and cumulative period as compared to the corresponding period.

(b) Warehousing

RM'000	3 months ended			12 months ended		
	31.03.2022	31.03.2021	Variance	31.03.2022	31.03.2021	Variance
External revenue	1,435	1,014	421	6,357	2,710	3,647
Profit before tax	771	109	662	2,713	1,344	1,369

Despite the lost of rental income sources after the disposal of two warehouse owning subsidiaries, the revenue and pre-tax profit of the warehousing segment for the current quarter and the cumulative period, had increased as compared to the corresponding periods, mainly attributable to the rental income derived from newly completed warehouses.

(c) Trading

RM'000	3 months ended			12 months ended		
	31.03.2022	31.03.2021	Variance	31.03.2022	31.03.2021	Variance
External revenue	28,287	-	28,287	88,939	-	88,939
(Loss)/Profit before tax	625	-	625	1,809	-	1,809

The Group had expanded the existing trading business into the building materials sector through its existing subsidiaries and a newly acquired subsidiary namely Hextar Marketing Sdn. Bhd. This business segment has contributed the highest revenue and provides consistent pre-tax profit to the Group.

15 Comparison with immediate preceding quarter

RM'000	3 months ended		Variance
	31.03.2022	31.12.2021	
Revenue	34,346	42,582	(8,236)
Profit before tax	1,388	11,002	(9,614)

As compared to the immediate preceding quarter, revenue and pre-tax profit in the current quarter decreased by RM8.2 million and RM9.6 million respectively. The decrease in revenue was due to lower sales generated from its trading business due to slowdown in customers' project. Meanwhile, the pre-tax profit of RM11.0 million posted in the immediate preceding quarter was mainly attributed to the one-off gain on disposal of subsidiaries.

16 Commentary on prospects

In transitioning to the endemic phase of Covid-19, all the economic sectors and international borders are slowly re-opening. This would allow the resumption of business activities. The management believes that the worst of Covid-19 has passed and a recovery particularly in the logistics business segment is anticipated. Meanwhile, the business performance and operating profit contribution from other business segments remain positive and are expected to grow.

17 Profit forecast

Not applicable.

18 Tax expense

RM'000	3 months ended		12 months ended	
	31.03.2022	31.03.2021	31.03.2022	31.03.2021
Income tax	669	185	1,429	1,078
Deferred tax	(262)	(356)	(600)	(356)
Total tax expense	407	(171)	829	722

Income tax is calculated at the statutory tax rate of 24% of the estimated assessable profit for the period.

The overall effective tax rate of the Group is lower than the statutory tax rate, mainly due to non-taxable gains on the disposal of subsidiaries.

19 Retained earnings

RM'000	As at	As at
	31.03.2022	31.03.2021
Realised	144,397	132,869
Unrealised	(1,273)	(1,882)
	143,124	130,987
Consolidation adjustments	(43,586)	(40,032)
Total retained earnings	99,538	90,955

20 Corporate proposals

The Company had on 14 March 2022 announced that it proposed to undertake the below multiple corporate exercises:

a) Proposed Diversification

The Company proposes to diversify its existing business into information communication and technology ("ICT") solutions and services, which will include but not limited to development, Internet of Things, support and maintenance services for ICT infrastructure and software, and other related ICT business activities ("Technology Businesses") ("Proposed Diversification").

20 Corporate proposals (continued)

b) Proposed Change of Name

The Company proposes to change its name from “Complete Logistic Services Berhad” to “Hextar Technologies Solutions Berhad” (“Proposed Change of Name”).

c) Proposed Disposal

The Company had on 14 March 2022 entered into a share sale agreement (“SSA”) with Dato’ Ong Choo Meng (“Dato’ Ong” or “Acquirer”) for the proposed disposal of:

- i) 36,000,000 ordinary shares in Classic Scenic Berhad (“CSCENIC”) (“CSCENIC Share(s)”) (“Disposal Share(s)”), representing approximately 14.94% equity interest in CSCENIC; and
- ii) 18,000,000 warrants in CSCENIC (“CSCENIC Warrant(s)”) (“Disposal Warrant(s)”); (collectively, “CSCENIC Securities” or “Disposal Securities”),

held by CLSB to Dato’ Ong, for a total cash consideration of RM32,040,000 (based on RM0.76 per Disposal Share and RM0.26 per Disposal Warrant) (“Disposal Consideration”) (“Proposed Disposal”).

The above mentioned multiple corporate proposals (“ are subject to and conditional upon the following:

- I) approval of the shareholders of CLSB for the Proposals at the forthcoming EGM to be convened; and
- II) approval, waiver, exemption and/or consent of any other relevant authorities and/or parties, if required.

As at the reporting date, the above mentioned multiple corporate proposals are pending the approvals from Bursa Malaysia and shareholders at an EGM to be convened.

Save as disclosed above, there were no other corporate proposals announced but not completed as at the reporting date.

21 Utilisation of proceeds

The total gross proceeds of RM85.6 million arising from the disposals of 80% equity interest in subsidiaries were proposed to be utilised as follows:

RM'000	Intended utilisation	Actual utilisation as at 31.03.2022	Deviation	Balance	Estimated timeframe
Future investment	40,000	40,000	-	-	Within 24 months
Dividend to shareholders	20,320	20,320	-	-	Within 3 months
Working capital	22,060	22,060	-	-	Within 24 months
Estimated expenses	3,220	3,220	-	-	Upon completion *
	85,600	85,600	-	-	

* The balance of estimated expenses of RM1.78 million had been re-allocated for the Group's working capital purposes.

22 Borrowings

RM'000	As at 31.03.2022	As at 31.03.2021
<u>Secured</u>		
Term loans	58	4,832
<u>Unsecured</u>		
Bills payable	2,447	-
Short term borrowings	2,505	4,832
<u>Secured</u>		
Term loans	-	12,179
Long term borrowings	-	12,179
Total borrowings	2,505	17,011

All borrowings are denominated in Ringgit Malaysia.

23 Changes in material litigation

There was no material litigation against the Group as at the reporting date.

24 Proposed dividend

No dividend has been proposed.

25 Earnings per share ("EPS")

	3 months ended		12 months ended	
	31.03.2022	31.03.2021	31.03.2022	31.03.2021
Profit attributable to Owners of the Company (RM'000)	905	750	12,721	3,839
Weighted average number of ordinary shares in issue ('000)	128,649	127,098	128,649	127,098
Effect of dilution ('000)	42	127	42	127
Adjusted weighted average number of ordinary shares in issue ('000)	128,691	127,225	128,691	127,225
Basic EPS (sen)	0.7	0.6	9.9	3.0
Diluted EPS (sen)	0.7	0.6	9.9	3.0

26 Financial instruments

The Group has not entered into any derivatives and accounted for any financial liabilities carried at fair value as at the reporting date.

27 Auditors' report on preceding annual financial statements

The auditors' report on the financial statements for the financial year ended 31 March 2021 was unqualified.

28 Profit before tax

RM'000	3 months ended		12 months ended	
	31.03.2022	31.03.2021	31.03.2022	31.03.2021
Profit before tax is arrived at after crediting/(charging):				
Interest income	74	287	385	2,048
Other income including investment income	15	121	108	387
Interest expense	(201)	(364)	(1,150)	(1,242)
Depreciation	(852)	(861)	(3,782)	(3,135)
Gain on disposal of property, plant and equipment	189	32	996	474
Impairment loss on trade receivables	90	(342)	(492)	(342)
Reversal of impairment loss on trade receivables	-	-	15	-
Gain on disposal of subsidiaries	-	731	11,220	731
Realised gain/(loss) in foreign exchange	-	12	(16)	5
Unrealised gain/(loss) in foreign exchange	2	6	6	(3)

Save as disclosed above, there were no other material provision for and write off of inventories, gain or loss on disposal of quoted or unquoted investment or properties, impairment of assets, gain or loss on derivatives or exceptional items for current quarter under review.