

**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2021  
CONDENSED CONSOLIDATED INCOME STATEMENTS**

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Year Quarter 31 Mar 2021 RM'000	Preceding Year Corresponding Quarter 31 Mar 2020 RM'000	Current Year To Date 31 Mar 2021 RM'000	Preceding Year Corresponding Period 31 Mar 2020 RM'000
Revenue	6,522	11,383	6,522	11,383
Cost of sales	(4,560)	(7,800)	(4,560)	(7,800)
Gross profit	1,962	3,583	1,962	3,583
Other operating income	656	1,528	656	1,528
Other operating expenses	(2,870)	(2,782)	(2,870)	(2,782)
Profit/(Loss) from operations	(252)	2,329	(252)	2,329
Finance costs	-	(2)	-	(2)
Share of results of associate	(267)	(224)	(267)	(224)
Share of results of JV	19	6	19	6
Profit/(Loss) before tax	(500)	2,109	(500)	2,109
Tax expense	(26)	(239)	(26)	(239)
Net profit/(loss) for the period	(526)	1,870	(526)	1,870
Attributable to :				
Equity holders of the parent	(526)	1,870	(526)	1,870
Non-controlling Interest	-	-	-	-
	(526)	1,870	(526)	1,870
Earning per share (sen)				
Equity holders of the parent :				
Basic	(0.49)	1.73	(0.49)	1.73
Diluted	N/A	N/A	N/A	N/A

**Note:**

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

**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2021**  
**CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME**

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Year Quarter 31 Mar 2021 RM'000	Preceding Year Corresponding Quarter 31 Mar 2020 RM'000	Current Year-To-Date 31 Mar 2021 RM'000	Preceding Year Corresponding Period 31 Mar 2020 RM'000
Net Profit/(Loss) for the Period	(526)	1,870	(526)	1,870
<b>Other comprehensive income/(expense):</b>				
Foreign currency translation	749	(1,765)	749	(1,765)
<b>Total comprehensive income/(expense)</b>	223	105	223	105
<b>Total comprehensive income/(expense)</b>				
Owners of the parent	223	106	223	106
Non-controlling Interest	-	(1)	-	(1)
	223	105	223	105

Note:

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

**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2021  
CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION**

	Unaudited As At 31 Mar 2021 RM'000	Audited As At 31 Dec 2020 RM'000
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
Property, plant and equipment	1,647	1,854
Investment properties	6,293	6,277
Investment in associates	17,386	17,650
Investment in JV	275	252
Deferred tax assets	51	50
Membership rights	8	8
Right of use asset	22,483	22,449
<b>Total non-current assets</b>	<b>48,143</b>	<b>48,540</b>
<b>CURRENT ASSETS</b>		
Inventories	12,824	14,586
Trade and other receivables	10,254	11,401
Contract asset	240	346
Dividend receivables	1,437	1,437
Prepayments	221	104
Tax recoverable	-	192
Cash and cash equivalents	46,672	47,523
<b>Total current assets</b>	<b>71,648</b>	<b>75,589</b>
<b>TOTAL ASSETS</b>	<b>119,791</b>	<b>124,129</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to equity holders of the Company</b>		
Share capital	54,000	54,000
Capital reserves	4,764	4,764
Retained profits	36,776	37,302
Retirement benefit obligation reserve	(86)	(86)
Statutory reserve	109	109
Foreign currency translation	16,488	15,739
	112,051	111,828
<b>Non-controlling Interest</b>	<b>34</b>	<b>34</b>
<b>Total equity</b>	<b>112,085</b>	<b>111,862</b>
<b>NON-CURRENT LIABILITIES</b>		
Deferred tax liabilities	-	-
Loans and borrowings	-	-
Retirement benefit obligation	367	364
Lease liability	2,577	2,535
<b>Total non-current liabilities</b>	<b>2,944</b>	<b>2,899</b>
<b>CURRENT LIABILITIES</b>		
Loans and borrowings	3	4
Trade and other payables	2,759	7,205
Contract liabilities	362	475
Lease liability	98	122
Current tax payables	1,540	1,562
<b>Total current liabilities</b>	<b>4,762</b>	<b>9,368</b>
<b>Total liabilities</b>	<b>7,706</b>	<b>12,267</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>119,791</b>	<b>124,129</b>
<b>NET ASSETS PER SHARE ATTRIBUTABLE TO ORDINARY EQUITY HOLDERS OF THE PARENT (RM)</b>		
	<b>1.04</b>	<b>1.04</b>

Note:

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

**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2021  
CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**

	Attributable to equity holders of the parent							Non controlling Interest RM'000	Total Equity RM'000
	Share capital RM'000	Translation reserves RM'000	Capital reserves RM'000	Retirement benefit obligation reserves RM'000	Statutory reserves RM'000	Distributable Retained profits RM'000	Equity Attributable to Owners of the Parent RM'000		
<b>At 1 January 2021</b>	54,000	15,739	4,764	(86)	109	37,302	111,828	34	111,862
Profit for the year	-	-	-	-	-	(526)	(526)	-	(526)
Other comprehensive income for the year	-	749	-	-	-	-	749	-	749
Total comprehensive income	-	749	-	-	-	(526)	223	-	223
Transactions with owners - Dividends paid on ordinary shares	-	-	-	-	-	-	-	-	-
<b>At 31 March 2021</b>	54,000	16,488	4,764	(86)	109	36,776	112,051	34	112,085
<b>At 1 January 2020</b>	54,000	16,350	4,764	(36)	109	32,998	108,185	35	108,220
Profit for the year	-	-	-	-	-	1,870	1,870	-	1,870
Other comprehensive income for the year	-	(1,764)	-	-	-	-	(1,764)	(1)	(1,765)
Total comprehensive income	-	(1,764)	-	-	-	1,870	106	(1)	105
Transaction with owners - Dividends paid on ordinary shares	-	-	-	-	-	-	-	-	-
<b>At 31 March 2020</b>	54,000	14,586	4,764	(36)	109	34,868	108,291	34	108,325

Note:

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

**UNAUDITED INTERIM FINANCIAL REPORT FOR THE FIRST QUARTER ENDED 31 MARCH 2021  
CONDENSED CONSOLIDATED CASH FLOW STATEMENTS**

	<b>Current Year-To-Date 31 Mar 2021 RM'000</b>	<b>Preceding Year Corresponding Period 31 Mar 2020 RM'000</b>
Cash flows from operating activities		
Profit/Loss before taxation	(500)	2,109
Adjustments for non-cash flow:		
Depreciation of Property, plant and equipment	241	367
Depreciation of investment properties	19	19
Depreciation of right-of-use asset	35	34
(Gain)/Loss on disposal of property, plant and equipment	(1)	1
Unrealised loss/(gain) on foreign currency	(120)	(1,045)
Interest income	(15)	(36)
Share of results of associates	267	224
Share of joint venture	(19)	(6)
Retirement benefit obligation	-	-
Finance costs	-	-
Operating profit before changes in working capital	<u>(93)</u>	<u>1,667</u>
Changes in working capital		
Net change in inventories	1,762	(809)
Net change in trade and other receivables	1,328	1,286
Net change in trade and other payables	<u>(4,557)</u>	<u>(1,810)</u>
Cash (used in)/generated from operations	(1,560)	334
Tax (paid)/recoverable	(49)	(59)
Payment of retirement benefit obligations	-	-
Interest paid	-	-
Net cash generated from operating activities	<u>(1,609)</u>	<u>275</u>
Cash flows from investing activities		
Interest received	15	36
Proceeds from disposal of property, plant and equipment	-	-
Purchase of property, plant and equipment	<u>(8)</u>	<u>(245)</u>
Net cash (used in)/generated from investing activities	7	(209)
Cash flows used in financing activities		
(Placement)/drawdown of fixed deposit	1,190	(1,190)
Repayment of obligation under finance lease	(1)	(3)
Repayment of lease liabilities	<u>18</u>	<u>(41)</u>
Net cash (used in)/generated from financing activities	1,207	(1,234)
Net (decrease)/increase in cash and cash equivalents	<u>(395)</u>	<u>(1,168)</u>
Cash and cash equivalents at beginning of period	33,053	31,875
Effect of exchange rate changes	736	(71)
Cash and cash equivalents at end of period	<u><u>33,394</u></u>	<u><u>30,636</u></u>
Cash & cash equivalents comprise the following		
Cash & Bank balances	23,199	17,920
Fixed Deposit with Licensed Banks	<u>23,473</u>	<u>27,186</u>
	46,672	45,106
Less: Long term fixed deposits with licensed bank	<u>(13,278)</u>	<u>(14,470)</u>
Cash and cash equivalents at end of period	<u><u>33,394</u></u>	<u><u>30,636</u></u>

**Note:**

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

## **NOTES TO THE UNAUDITED CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

### **PART 1-Explanatory Notes Pursuant to MFRS 134**

**A1.** Turbo-Mech Berhad is a public limited liability company incorporated and domiciled in Malaysia, and is listed on Bursa Malaysia Securities Berhad.

These condensed consolidated interim financial statements were approved by Board of Directors on 21 May 2021.

#### **A2. Basis of Preparation**

The condensed consolidated interim financial statements of the Group for the first quarter ended 31 March 2021, have been prepared in accordance with MFRS 134 *Interim Financial Reporting* and paragraph 9.22 of the Listing Requirements of the Bursa Malaysia Securities Berhad. These condensed consolidated interim financial statements also comply with IAS 34 Interim Financial Reporting issued by the International Accounting Standards Board.

The condensed consolidated interim financial statements should read in conjunction with the audited financial statements for the year ended 31 December 2020.

The explanatory notes attached to these condensed consolidated 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 year ended 31 December 2020.

#### **A3. Significant accounting policies**

The significant accounting policies and methods of computation adopted for the condensed consolidated interim financial statements are consistent with those of the audited financial statements for the year ended 31 December 2020 except for the adoption of the following new or revised Malaysian Financial Reporting Standards ("MFRS") below.

##### **3.1 Changes in Accounting Policies**

The standards and interpretations that are issued but not yet effective up to the date of issuance of the Group's and of the Company's financial statements are disclosed below. The Group and the Company intend to adopt these standards and interpretations, if applicable when they become effective.

##### **Effective for financial periods beginning on or after 1 June 2021**

Amendments to MFRS 16: COVID-19 Related Rent Concessions

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**Effective for financial periods beginning on or after 1 January 2021**

Amendments to MFRS 4: Interest Rate Benchmark Reform - Phase 2  
Amendments to MFRS 7: Interest Rate Benchmark Reform - Phase 2  
Amendments to MFRS 9: Interest Rate Benchmark Reform - Phase 2  
Amendments to MFRS 16: Interest Rate Benchmark Reform - Phase 2  
Amendments to MFRS 139: Interest Rate Benchmark Reform - Phase 2

**Effective for financial periods beginning on or after 1 January 2022**

Amendments to MFRS 1: Subsidiary as a First-time Adopter (Annual Improvement to MFRSs 2018-2020 Cycle)  
Amendments to MFRS 3: Reference to Conceptual Framework  
Amendments to MFRS 9: Fees in the '10 per cent' Test for Derecognition of Financial Liabilities (Annual Improvement to MFRSs 2018-2020 Cycle)  
Amendments to MFRS 16: Illustrative Example accompanying MFRS 16 Leases (Annual Improvement to MFRSs 2018-2020 Cycle)  
Amendments to MFRS 116: Proceeds before Intended Use  
Amendments to MFRS 137: Onerous Contract - Cost of Fulfilling a Contract  
Amendments to MFRS 141: Taxation in Fair Value Measurements (Annual Improvement to MFRSs 2018-2020 Cycle)

**Effective for financial periods beginning on or after 1 January 2023**

MFRS 17 Insurance Contracts  
Amendments to MFRS 17: Insurance Contract  
Amendments to MFRS 101: Classification of Liabilities as Current and Non-current

**Effective for financial periods to be announced**

Amendments to MFRS 10 and MFRS 128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture)

The directors expect that the adoption of the other standards and interpretations above will have no material impact on the financial statements in the period of initial application.

**A4. Auditors report of preceding Annual Financial Statements**

The audit report on the Group's financial statements for the financial year ended 31 December 2020 was not subject to any qualification.

**A5. Seasonal or cyclical factors**

The business operations of the Group are affected by the cycles of capital and repairs/maintenance programs implemented by major players in the oil, gas, and petrochemical sector.

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**A6. Unusual items due to nature of size or incidence**

There were no unusual items affecting assets, liabilities, equity, net income, or cashflows of the Group during the financial quarter under review.

**A7. Change in estimates**

There were no changes in estimates that have had material effect on the results of the financial quarter under review.

**A8. Carrying amount of revalued assets**

The valuation of property, plant and equipment has been brought forward without amendment from the audited financial statements as at 31 December 2020.

**A9. Debt and equity security**

The Group did not undertake any issuance and/or repayment of debt and equity securities, share buy-backs, share cancellations, shares held as treasury shares and resale of treasury shares for the current financial quarter under review.

**A10. Dividends**

As announced to Bursa Malaysia Securities Berhad on 17 May 2021, the proposed final single-tier dividend of 2.0 sen per ordinary shares, amounting to a dividend payable of RM2,160,000 for the financial year ended 31 December 2020 has been reclassified as an interim dividend and the ex-date, entitlement date and payment date remain unchanged at 9 June 2021, 10 June 2021 and 22 June 2021 respectively. Such dividend will be accounted for in equity as an appropriation of retained earnings in the financial year ending 31 December 2021. No further dividend will be proposed for the financial year ended 31 December 2020.

**A11. Segment information**

Segment information are presented in respect of the Group's geographical segment, which is based on the company's management reporting structure where discrete Financial information is available and regularly reviewed by the Chief Operation Decision Maker.

Transfer prices between the operating segments are on arm's length basis in a manner similar to transactions with third parties.



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Segment analysis for the period ended 31 March 2021 is set out below:

	Malaysia	Singapore	Others	Elimination	Group
	RM'000	RM'000	RM'000	RM'000	RM'000
<b>Revenue</b>					
External Sales	-	4,886	1,636	-	6,522
Inter-segment Sales	-	781	-	(781)	-
	-	5,667	1,636	(781)	6,522
<b>Results</b>					
Profit/(Loss) from Operation	(176)	(577)	237	264	(252)
Finance cost					-
Share of Results of associates					(267)
Share of Results of JV					19
Loss before taxation					(500)
Taxation					(26)
Loss after taxation					(526)

#### A12. Subsequent Event

There is no subsequent event reported during the financial quarter under review.

#### A13. Change in the composition of the Group

There were no changes in the composition of the Group for the period under review.

#### A14. Contingent Liabilities

At the date of this report, there were no changes in contingent liabilities since date of last report.

#### A15. Capital Commitments

There are no capital commitments for the financial quarter under review.

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#### A16. Significant related party transaction

The significant related party transactions below were carried out in the ordinary course of business during the quarter under review.

<b>Related parties</b>	<b>Nature of transactions</b>	<b>Transaction for the period ended 31 Mar 2021 RM'000</b>	<b>Transaction for the period ended 31 Mar 2020 RM'000</b>
Turbo-Mech Asia Pte Ltd and Bayu Purnama Sdn Bhd	Sales of parts	-	-
Turbo-Mech Asia Pte Ltd and Bayu Purnama Sdn Bhd	Reimbursement of expenses by Related party	8	30

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## PART B – Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Malaysia

### B1. Analysis of Performance

	INDIVIDUAL QUARTER				CUMULATIVE QUARTER			
	Current Year	Preceding Year	Changes		Current Year	Preceding Year	Changes	
	Quarter	Corresponding Quarter			To Date	Corresponding Period		
	31 Mar 2021	31 Mar 2020	RM'000	%	31 Mar 2021	31 Mar 2020	RM'000	%
Revenue	6,522	11,383	(4,861)	-43%	6,522	11,383	(4,861)	-43%
Segment revenue								
- Singapore	4,886	10,068	(5,182)	-51%	4,886	10,068	(5,182)	-51%
- Others	1,636	1,315	321	24%	1,636	1,315	321	24%
Gross profit	1,962	3,583	(1,621)	-45%	1,962	3,583	(1,621)	-45%
Profit/(Loss) from operations	(252)	2,329	(2,581)	-111%	(252)	2,329	(2,581)	-111%
Profit/(Loss) before tax	(500)	2,109	(2,609)	-124%	(500)	2,109	(2,609)	-124%
Profit/(Loss) after tax	(526)	1,870	(2,396)	-128%	(526)	1,870	(2,396)	-128%
Profit/(Loss) attributable to equity holders of the parent	(526)	1,870	(2,396)	-128%	(526)	1,870	(2,396)	-128%

The Group achieved revenue of RM6.5 million for the current quarter, a decrease of RM4.9 million compared to the RM11.4 million achieved during the preceding year corresponding quarter. The decrease in revenue was mainly due to general decrease in sales activities across the region.

The Group achieved gross profit of RM2 million during the current quarter compared with RM3.6 million achieved in preceding year corresponding quarter. The gross profit margin for this quarter is 30% which is lower than the gross profit margin of 31.5% achieved during the preceding year corresponding quarter due to change in product mix.

For the current quarter, the Group recorded a loss after tax of RM0.5 million, compared against the preceding year corresponding quarter profit after tax of RM1.9 million. The loss was mainly due to lower sales activities.

## B2. Comparison between the current Quarter and Immediate Preceding Quarter

	INDIVIDUAL QUARTER		Changes	
	31 Mar 2021 RM'000	31 Dec 2020 RM'000	RM'000	%
Revenue	6,522	13,475	(6,953)	-52%
Segment revenue				
- Singapore	4,886	11,362	(6,476)	-57%
- Others	1,636	2,113	(477)	-23%
(Loss)/Profit from operations	(252)	307	(559)	-182%
(Loss)/Profit before tax	(500)	1,035	(1,535)	-148%
(Loss)/Profit after tax	(526)	871	(1,397)	-160%
(Loss)/Profit attributable to equity holders of the parent	(526)	871	(1,397)	-160%

The Group achieved revenue of RM6.5 million for the current quarter, a decrease of RM7 million or 51% as compared to the RM13.5 million achieved during the previous quarter.

The Group recorded a loss before tax of RM0.5 million during the current quarter, compared to the profit of RM1 million during the previous quarter. This is due to significant decrease in sales and lower gross profit margin during the quarter.

For the current quarter, the Group recorded a loss after tax of RM0.5 million, compared against the previous quarter profit after tax of RM0.9 million.

## B3. Prospects

The demand for petrochemical industries products are influenced by the market economic conditions. As a supplier of pumps and compressors to both upstream as well as downstream of petrochemical industries, the demand for our products and services will inevitably be affected as well.

The Group does not detect any significant increase in operating expenditure and capital expenditure of our oil and gas clients, as such the pressure on the Group would continue. The Company will stay focus on maintenance and services and will stay relevant to the industry.

## B4. Notes on variance in actual profit and shortfall in profit guarantee

The Group has not issued any profit forecast or profit guarantee for the current financial quarter under review.

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**B5. Income Tax Expenses**

	Current Quarter		Cumulative Quarter	
	31 Mar 2021	31 Mar 2020	31 Mar 2021	31 Mar 2020
	RM'000	RM'000	RM'000	RM'000
Current tax				
- Malaysian income tax	-	-	-	-
- Foreign income tax	26	239	26	239
(Over)/Under provision in respect prior years	-	-	-	-
Deferred income tax:				
Origination and reversal of temporary difference	-	-	-	-
<b>Total</b>	<b>26</b>	<b>239</b>	<b>26</b>	<b>239</b>

The Group's effective tax rate for the current year is lower than the statutory tax rate of 25% principally due to deferred income tax provision on withholding tax in a related company, lower tax regime from foreign income tax, utilization of business loss, and share of associated company results which is net of tax in current quarter.

**B6. Status of Corporate Proposals**

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

**B7. Group Borrowing**

The details of the Group's borrowings as at 31 March 2021 are as set out below:

	Maturity	31 Mar 2021 RM
<b>Current</b>		
Secured:		
Obligations under finance lease	2021	2,525
		<u>2,525</u>
<b>Noncurrent</b>		
Secured:		
Obligations under finance lease	2022	-
		<u>-</u>

**B8. Gains/Losses from Fair Value changes of Financial Liabilities**

There were no gains/losses arising from fair value changes of the financial liabilities for the current quarter and financial period.

**B9. Material litigation**

As at the date of this report, neither the Company nor any of its subsidiaries is engaged in any material litigation and arbitration either as plaintiff or defendant, which has a material effect on the financial position of the Company or its subsidiaries and our Directors are not aware of any proceedings pending or threatened or of any facts likely to give rise to any proceedings which might materially and adversely affect the financial position or business of the Company or its subsidiaries.

**B10. Dividend**

As announced to Bursa Malaysia Securities Berhad on 17 May 2021, the proposed final single-tier dividend of 2.0 sen per ordinary shares, amounting to a dividend payable of RM2,160,000 for the financial year ended 31 December 2020 has been reclassified as an interim dividend and the ex-date, entitlement date and payment date remain unchanged at 9 June 2021, 10 June 2021 and 22 June 2021 respectively. Such dividend will be accounted for in equity as an appropriation of retained earnings in the financial year ending 31 December 2021. No further dividend will be proposed for the financial year ended 31 December 2020.

**B11. Earnings per Share**

The basic earnings/(loss) per share have been calculated by dividing the Group's profit/(loss) for the financial quarter under review attributable to ordinary shareholders by the weighted average number of ordinary shares in issue during the financial quarter under review.

	<b>Current Quarter 31 Mar 2021 RM'000</b>	<b>Corresponding Quarter 31 Mar 2020 RM'000</b>
Profit/(loss) net of tax attributable to owners of the Parent	(526)	1,870
Weighted average number of ordinary Shares	108,000	108,000
Basic earnings/(loss) per share(Sen)	(0.49)	1.73

The Company does not have any convertible shares or convertible financial instrument for the financial quarter under review.

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## B12. Auditors report of preceding Annual Financial Statements

The audit report on the Group's financial statements for the financial year ended 31 December 2020 was not subject to qualification.

## B13. Profit/(loss) before taxation

Profit/(loss) before taxation is arrived at after crediting/(charging) the following income/(expenses):

	<b>Current Quarter 31 Mar 2021 RM'000</b>	<b>Cumulative Quarter 31 Mar 2021 RM'000</b>
Interest Income	15	15
Foreign exchange gain/(Loss) net	124	124
Investment income*	-	-
Depreciation and Amortisation	(629)	(629)
Provision for Trade Receivable	-	-
Trade Receivable Write off*	-	-
Provision for Inventory	-	-
Inventory Write Off*	-	-
Impairment of asset*	-	-
Gain/Loss on disposal of quoted or unquoted investment*	-	-
Gain/Loss on Derivatives*	-	-
Exceptional Expenses*	-	-

\*These items are not applicable to the Group but disclosed pursuant to Appendix 9B Note 16 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.