



**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND  
OTHER COMPREHENSIVE INCOME FOR THE QUARTER ENDED 30 SEPTEMBER 2018**  
(The figures have not been audited)

	CURRENT 3 months ended		YEAR TO DATE 12 months ended	
	30.09.2018 RM'000	30.09.2017 RM'000 (Audited)	30.09.2018 RM'000	30.09.2017 RM'000 (Audited)
Revenue	6,209	5,090	68,245	74,177
Cost of sales	(6,595)	(5,745)	(44,016)	(45,972)
Gross (loss)/profit	(386)	(655)	24,229	28,205
Other income	509	206	1,745	2,040
Administrative expenses	(3,121)	(3,932)	(11,975)	(14,081)
Selling expenses	(2,277)	(2,260)	(7,897)	(8,467)
Other expenses	(940)	(746)	(4,014)	(2,393)
Operating (loss)/profit	(6,215)	(7,387)	2,088	5,304
Finance costs	(162)	(161)	(654)	(663)
Share of (loss)/profit of equity-accounted associate	(109)	(45)	(28)	53
(Loss)/profit before tax	(6,486)	(7,593)	1,406	4,694
Tax income/(expenses)	939	2,364	(935)	(1,790)
<b>(Loss)/profit for the period</b>	<b>(5,547)</b>	<b>(5,229)</b>	<b>471</b>	<b>2,904</b>
Other comprehensive income:				
<i>Item that will be reclassified subsequently to profit or loss</i>				
Foreign currency translation	556	334	1,016	641
Post-employment benefit net of tax	21	10	21	10
Total comprehensive (loss)/income for the period	(4,970)	(4,885)	1,508	3,555
(Loss)/profit attributable to:				
<b>Owners of the Company</b>	<b>(5,411)</b>	<b>(5,046)</b>	<b>473</b>	<b>3,010</b>
Non-controlling interests	(136)	(183)	(2)	(106)
	(5,547)	(5,229)	471	2,904
Other comprehensive (loss)/income attributable to:				
<b>Owners of the Company</b>	<b>(4,881)</b>	<b>(4,645)</b>	<b>1,454</b>	<b>3,601</b>
Non-controlling interests	(89)	(240)	54	(46)
	(4,970)	(4,885)	1,508	3,555
<b>Earnings per share attributable to owners of the Company:</b>				
Basic (Sen)	(5.60)	(5.22)	0.49	3.12
Diluted (Sen)	(5.57)	(5.22)	0.49	3.11

The unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements for the year ended 30 September 2017 and the accompanying notes attached to the Interim Financial Statements.



CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
AS AT 30 SEPTEMBER 2018  
(The figures have not been audited)

	As at 30.09.2018 RM'000	As at 30.09.2017 RM'000 (Audited)
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	54,905	55,271
Investment properties	4,762	4,762
Investment in associate	224	267
Other Investments	1,027	1,027
Intangible assets	96	174
Deferred tax assets	7,259	5,734
	<u>68,273</u>	<u>67,235</u>
<b>Current assets</b>		
Inventories	35,726	37,727
Trade receivables	14,809	14,222
Other receivables	1,540	1,291
Prepayment	1,872	1,554
Tax recoverable	2,050	850
Cash and bank balances	13,748	20,567
	<u>69,745</u>	<u>76,211</u>
<b>TOTAL ASSETS</b>	<b><u>138,018</u></b>	<b><u>143,446</u></b>
<b>EQUITY AND LIABILITIES</b>		
<b>Current liabilities</b>		
Short term borrowings	1,343	1,110
Trade Payables	4,955	9,393
Other Payables	19,709	20,061
Tax Payable	316	359
	<u>26,323</u>	<u>30,923</u>
<b>Non current liabilities</b>		
Long term borrowings	12,075	12,604
Employees' benefits	381	368
Deferred tax liabilities	2,596	2,484
	<u>15,052</u>	<u>15,456</u>
<b>Total liabilities</b>	<b><u>41,375</u></b>	<b><u>46,379</u></b>
<b>Equity attributable to owners of the parent</b>		
Share capital	50,025	50,025
Treasury shares	(1,508)	(1,508)
Foreign exchange reserve	1,544	581
Employee share option reserve	316	348
Retained earnings	45,569	46,978
	<u>95,946</u>	<u>96,424</u>
Non-controlling interests	697	643
<b>Total equity</b>	<b><u>96,643</u></b>	<b><u>97,067</u></b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b><u>138,018</u></b>	<b><u>143,446</u></b>
Net assets per share attributable to owners of the parent (RM)	<u>0.9933</u>	<u>0.9982</u>

The unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the year ended 30 September 2017 and the accompanying explanatory notes to the Interim Financial Statements.



**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**  
**FOR THE QUARTER ENDED 30 SEPT 2018**  
(The figures have not been audited)

	Share Capital	Treasury Shares	Foreign Exchange Reserve	Employee Share Option Reserve	Retained Earnings	Total	Non - Controlling Interests	Total Equity
	RM ' 000	RM ' 000	RM ' 000	RM ' 000	RM ' 000	RM ' 000	RM ' 000	RM ' 000
<b>At 1 October 2017</b>	50,025	(1,508)	581	348	46,978	96,424	643	97,067
Total comprehensive income	-	-	963	-	491	1,454	54	1,508
Dividend	-	-	-	-	(1,932)	(1,932)	-	(1,932)
Employee share option forfeited	-	-	-	(32)	32	-	-	-
<b>At 30 September 2018</b>	<b>50,025</b>	<b>(1,508)</b>	<b>1,544</b>	<b>316</b>	<b>45,569</b>	<b>95,946</b>	<b>697</b>	<b>96,643</b>
<b>At 1 October 2016</b>	50,000	(1,453)	(1)	-	45,291	93,837	695	94,532
Total comprehensive income	-	-	582	-	3,019	3,601	(46)	3,555
Dividend	-	-	-	-	(1,332)	(1,332)	-	(1,332)
Own shares acquired	-	(55)	-	-	-	(55)	-	(55)
Disposal of non-controlling interest	-	-	-	-	-	-	(6)	(6)
Employee share options granted	-	-	-	384	-	384	-	384
Exercise of ESOS	25	-	-	(3)	-	22	-	22
Employee share option forfeited	-	-	-	(33)	-	(33)	-	(33)
<b>At 30 September 2017</b>	<b>50,025</b>	<b>(1,508)</b>	<b>581</b>	<b>348</b>	<b>46,978</b>	<b>96,424</b>	<b>643</b>	<b>97,067</b>

The unaudited Condensed Consolidated Statement of Changes In Equity should be read in conjunction with the audited financial statements for the year ended 30 September 2017 and the Notes to the Interim Financial Statements.



**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE QUARTER ENDED 30 SEPT 2018**  
(The figures have not been audited)

	12 months ended	
	30.09.2018 RM'000	30.09.2017 RM'000 (Audited)
<b>Cash flows from operating activities</b>		
Profit before tax	1,406	4,694
Adjustments for non-cash items	6,880	5,704
<b>Operating profit before working capital changes</b>	8,286	10,398
Net change in current assets	(3,270)	(6,559)
Net change in current liabilities	(4,724)	4,718
<b>Cash generated from operating activities</b>	292	8,557
Tax paid	(3,633)	(4,257)
<b>Net cash (used in)/from operating activities</b>	(3,341)	4,300
<b>Cash flows from investing activities</b>		
Interest received	312	472
Proceeds from disposal of property, plant and equipment	370	49
Purchase of property, plant and equipment	(2,753)	(371)
Net cash outflow from disposal of subsidiary	-	(6)
Employees share options exercised	-	3
Proceeds from employees share options exercised	-	22
<b>Net cash (used in)/from investing activities</b>	(2,071)	169
<b>Cash flows from financing activities</b>		
Dividend paid on ordinary shares	(1,932)	(1,332)
Interest paid	(654)	(663)
Proceeds from finance leases financing	1,004	-
Purchase of treasury shares	-	(56)
Repayment of obligation under finance leases	(437)	(411)
Repayment of term loans	(862)	(840)
Placement of fixed deposit with licensed bank	-	(100)
<b>Net cash used in financing activities</b>	(2,881)	(3,402)
<b>Net (decrease)/increase in cash and cash equivalents</b>	(8,293)	1,067
<b>Effect of exchange rate changes</b>	1,474	502
<b>Cash and cash equivalents at beginning of year</b>	20,067	18,498
<b>Cash and cash equivalents at end of year</b>	13,248	20,067

Cash and cash equivalents at the end of the year comprise the following:

	12 months ended	
	RM'000	RM'000
Cash and bank balances	13,748	20,567
Less: Fixed deposits pledged with licensed banks	(500)	(500)
	13,248	20,067

The unaudited Condensed Consolidated Statement of Cash Flow should be read in conjunction with the audited financial statements for the year ended 30 September 2017 and the Notes to the Interim Financial Statements.



## **A: EXPLANATORY NOTES PURSUANT TO FINANCIAL REPORTING STANDARD 134**

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

The interim financial statements are unaudited and have been prepared in accordance with the reporting requirements of Malaysian Financial Reporting Standards ("MFRSs") 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board ("MASB") and Paragraph 9.22 Main Market Listing Requirements of the Bursa Malaysia Securities Berhad ("Bursa Securities").

The interim financial statements should be read in conjunction with the audited financial statements for financial year ended 30 September 2017. The explanatory notes attached to the 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 30 September 2017.

### **2. Significant accounting policies**

The accounting policies and methods of computation adopted by the Group in these interim financial statements are consistent with those adopted in the financial statements for the year ended 30 September 2017. At the beginning of the current financial year, the Group adopted amendments to MFRSs and IC interpretations ("IC Int") which are mandatory for the financial period beginning on or after 1 October 2017.

Initial application of the amendments to the standards and IC Int did not have material impact to the financial statements, except for :-

#### Amendments to MFRS 107 Statement of Cash Flows: Disclosure Initiative

The Group has applied these amendments for the first time in the current year. The amendments require entities to provide disclosure of changes in their liabilities arising from financing activities, including both changes arising from cash flows and non-cash changes. Consistent with the transition provisions of the amendments, the Group has not disclosed comparative information for the prior period.

#### Standard Issued But Not Yet Effective

At the date of authorisation of these interim financial statements, the Group has not applied the following new standards, amendments to standards that have been issued by the Malaysian Accounting Standards Board ("MASB") but are not yet effective for the Group:

#### MFRS, Amendments to MFRS and IC Interpretation effective 1 January 2018:

Amendments to MFRS 2 Share-based Payment: Classification and Measurement of Share-based Payment Transactions

MFRS 9 Financial Instruments (IFRS 9 issued by IASB in July 2014)

MFRS 15 Revenue from Contracts with Customers

Amendments to MFRS 4 Insurance Contracts: Applying MFRS 9 Financial Instruments with MFRS 4 Insurance Contracts)

Amendments to MFRS 140 Investment Property: Transfers of Investment Property

Annual Improvements to MFRS Standards 2014-2016 Cycle (except for Amendments to MFRS 12 Disclosure of Interests in Other Entities)

IC Interpretation 22 Foreign Currency Transactions and Advance Consideration

#### MFRS and Amendments to MFRS effective 1 January 2019:

Amendments to MFRS 9 Financial Instrument: Prepayment Features with Negative Compensation

MFRS 16 Leases

Amendments to MFRS 119 Employee Benefits: Plan Amendment, Curtailment or Settlement

Amendments to MFRS 128 Investments in Associates and Joint Ventures: Long-term Interests in Associates and Joint Ventures

Annual Improvements to MFRS Standards 2015 - 2017 Cycle

IC Interpretation 23 Uncertainty over Income Tax Treatments

#### Amendments to MFRS and IC Interpretation effective 1 January 2020:

Amendments to MFRS 2 Share-Based Payment

Amendment to MFRS 3 Business Combinations

Amendments to MFRS 6 Exploration for and Evaluation of Mineral Resources

Amendment to MFRS 14 Regulatory Deferral Accounts

Amendments to MFRS 101 Presentation of Financial Statements

Amendments to MFRS 108 Accounting Policies, Changes in Accounting Estimates and Errors

Amendments to MFRS 134 Interim Financial Reporting

Amendment to MFRS 137 Provisions, Contingent Liabilities and Contingent Assets

Amendment to MFRS 138 Intangible Assets

Amendment to IC Interpretation 12 Service Concession Arrangements

Amendment to IC Interpretation 19 Extinguishing Financial Liabilities with Equity Instruments

Amendment to IC Interpretation 20 Stripping Costs in the Production Phase of a Surface Mine

Amendment to IC Interpretation 22 Foreign Currency Transactions and Advance Consideration

Amendments to IC Interpretation 132 Intangible Assets - Web Site Costs

#### MFRS effective 1 January 2021:

MFRS 17 Insurance Contracts

#### Amendments to MFRSs - effective date deferred indefinitely

Amendments to MFRS 10 Consolidated Financial Statements and MFRS 128 Investments in Associates and Joint Ventures – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture



The initial application of the above standards, amendments and interpretation are not expected to have any financial impacts to the financial statements, except for:

**MFRS 9 Financial Instruments**

MFRS 9 Financial Instruments replaces MFRS 139 Financial Instruments: Recognition and Measurement and all previous version of MFRS 9. The new standard introduces extensive requirements and guidance for classification and measurement of financial assets and financial liabilities which fall under scope of MFRS 9, new "expected credit loss model" under the impairment of financial assets and greater flexibility has been allowed in hedge accounting transactions. Upon adoption of MFRS 9, financial assets will be measured at either fair value or amortised cost. It is also expected that the Group's investment in unquoted shares will be measured at fair value through other comprehensive income.

The adoption of MFRS 9 will result in a change of accounting policy. The Group is currently examining the financial impact of adopting MFRS 9.

**MFRS 15 Revenue from Contracts with Customers**

MFRS 15 presents new requirements for the recognition of revenue, replacing the guidance of MFRS 111 Construction Contracts, MFRS 118 Revenue, IC Interpretation 13 Customer Loyalty Programmes, IC Interpretation 15 Agreements for Construction of Real Estate, IC Interpretation 18 Transfers of Assets from Customers and IC Interpretation 131 Revenue – Barter Transaction Involving Advertising Services. The principles in MFRS 15 provide a more structured approach to measuring and recognizing revenue. It establishes a new five-step model that will apply to revenue arising from contracts with customers. Under MFRS 15 revenue is recognised at an amount that reflects the consideration to which an entity expects to be entitled in exchanged for transferring goods or services to a customer.

The adoption of MFRS 15 will results in a change in accounting policy. The Group is currently assessing the impact of MFRS 15 and plans to adopt the new standards on the required effective date.

**MFRS 16 Leases**

MFRS 16 replaces MFRS 117 Leases. MFRS 16 eliminates the distinction between finance and operating leases for lessees. As off-balance sheet will no longer be allowed except for some limited practical exemptions, all leases will be brought onto the statement of financial position by recognising a "right-of-use" asset and a lease liability. In other words, for a lessee that has material operating leases, the assets and liabilities reported on its statement of financial position are expected to be different compared with the current position.

The Group is currently assessing the impact of MFRS 16 and plans to adopt the new standards on the required effective date of 1 January 2019.

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

The auditors' report on the financial statements for the year ended 30 September 2017 was not subject to qualification.

**4. Comments about seasonal or cyclical factors**

The Group is basically involved in the production and distribution of books. In relation to our academic books, school terms will have impact on revenue and margin.

The bulk of Group's revenue comes from 1st quarter of our financial year (i.e., that is October 2017 to December 2017) before school term reopened in January 2018. The revenue cycle is expected to drop and coupled with higher goods returns in other quarters during the financial year.

The revenue starts picking up towards the end of our 4th quarter and the momentum is well carried forward to the 1st quarter of our next financial year before school term reopens again.

**5. Unusual items due to their nature, size and incidence**

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group for the current quarter.

**6. Changes in estimates**

There were no changes to the estimates that have a material effect in the current quarter under review.

**7. Debts and equity securities**

There were no issuances, cancellation, repurchases, resale and repayments of debts and equity securities for the current quarter under review except for the following :

**Employees's Share Option Scheme ("ESOS")**

As at 30 September 2018, a total of 932,000 employee share options lapsed.



#### 8. Dividends

A single tier dividend of 2.00 sen per ordinary share on 96,597,500 ordinary shares of RM0.50 each amounting to RM1,931,950 in respect of the financial year ended 30 September 2017 was paid on 26 April 2018.

#### 9. Segment information

	Quarter ended		Financial year ended	
	30.09.2018 RM'000	30.09.2017 RM'000	30.09.2018 RM'000	30.09.2017 RM'000
<b>Segment Revenue</b>				
<u>Revenue</u>				
Publishing	4,306	3,246	60,359	66,424
Printing	2,617	2,766	10,886	11,784
Education	178	143	640	543
Others	2,413	1,509	6,774	6,011
Total revenue including inter segment sales	9,514	7,664	78,659	84,762
Elimination of inter-segment sales	(3,305)	(2,574)	(10,414)	(10,585)
Total revenue	<u>6,209</u>	<u>5,090</u>	<u>68,245</u>	<u>74,177</u>
<u>Segment Results</u>				
Publishing	(6,150)	(7,904)	1,021	4,000
Printing	(368)	(9)	(213)	322
Education	10	20	52	(258)
Others	293	506	1,228	1,240
Total operating profit	<u>(6,215)</u>	<u>(7,387)</u>	<u>2,088</u>	<u>5,304</u>

#### 10. Valuation of property, plant and equipment

There were no revaluation of property, plant and equipment during the current quarter under review.

#### 11. Material events subsequent to the end of the interim period

There were no material events subsequent to the end of the current quarter up to the date of this report.

#### 12. Changes in the composition of the Group

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

#### 13. Changes in contingent liabilities/assets

There were no material changes in contingent liabilities/assets since the last balance sheet date up to the date of this report.

#### 14. Capital commitments

There were no capital commitments for the purchase of property, plant and equipment not provided for in the interim financial statements as at 30 September 2018.

#### 15. Significant related party transactions

The following are significant related party transactions:

	Quarter ended		Financial year ended	
	30.09.2018 RM'000	30.09.2017 RM'000	30.09.2018 RM'000	30.09.2017 RM'000
Purchase of production papers	-	359	-	6,383
Rental expense	19	19	76	76

\*Teh Hui Guan has resigned as a Director on 31 March 2017



**B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**

**16. Performance review (YTD Q3 2018 vs YTD Q3 2017)**

Publishing Segment

Publishing Segment generated revenue of RM60.36 million as at 30 September 2018 if compared to RM66.42 million as at 30 September 2017. Publishing Segment recorded operating profit of RM1.02 million in the current period compared to RM4.00 million in the comparative period, a decrease of RM2.98 million.

The decrease in revenue was caused by lesser textbook revenue from government open tender during the current period. Besides, reduction of quantity orders for primary school workbook in Malaysia also contributed to the drop in workbook sales. The drop in workbook sales was mainly resulted from the reminders issued by the Ministry of Education Malaysia to disallow workbook usage for first level students (Year 1 to Year 3) and only allow one workbook each subject for second level students (Year 4 to Year 6).

The segment's lower operating profit is also due to high unrealised loss on foreign exchange of RM1.59 million, incurred by Pelangi Publishing Indonesia (PTPPI). The high unrealised loss on foreign exchange in PTPPI was due to the strengthening of Malaysia Ringgit against Indonesian Rupiah.

Printing Segment

Printing Segment generated revenue of RM10.89 million for the current period ended 30 September 2018 as compared to RM11.78 million for the comparative period ended 30 September 2017.

This segment recorded an operating loss of RM0.21 million for the current period as compared to RM0.32 million profit in the comparative period records a decrease of RM0.53 million. During the period of the GST era to GST free and from GST free to SST era, customer on hold for the printing of the pre-printed forms due to compliance issue. The reduction in printing jobs caused the decrease in revenue by RM0.89 million, where the factory overhead and labour cost remains the same.

Education Segment

The Education Segment remains as a minor segment within the Group. With the better management team and tighter control on the operating costs, this segment have reversed from operating loss RM0.26 million to operating profit RM0.05 million in the current period.

The Group expects further improved contribution from this segment moving forward.

Other Segment

The Other Segment generated revenue of RM6.77 million in the current period as compared to RM6.01 million for the comparative period ended 30 September 2017 with an increase of RM0.76 million.

**17. Comparison of current quarter with preceding quarter results (Q4 2018 vs Q3 2018)**

The Group reported loss before tax of RM6.49 million for the current quarter ended 30 September 2018 as compared to the profit before tax of RM0.96 million in the preceding quarter ended 30 June 2018. The lower profit generated during this quarter is in line with the business trend and annual cyclical order as explained in Note 4.

**18. Commentary of prospects**

For the financial year 2019, the Group expects growth from publishing segment in the ASEAN markets. The Group sees potential growth in school adoption of literacy programme in Indonesia, growth in school adoption of Pelangi Thailand's educational materials and additional growth in children publishing segment with early learning products.

The Group is cautiously optimistic that the prospects of the Group of the financial year of 2019 would remain profitable.

**19. Profit forecast and profit guarantee**

The Group has not issued any profit guarantee during the current quarter under review.





## 20. Taxation

	Quarter ended		Financial year ended	
	30.09.2018 RM'000	30.09.2017 RM'000	30.09.2018 RM'000	30.09.2017 RM'000
Income tax:				
Malaysian	2	932	(1,957)	(3,083)
Overseas	543	88	(435)	(448)
Deferred tax:				
Malaysian	282	1,350	953	1,747
Overseas	112	(6)	504	(6)
Total tax expenses	<u>939</u>	<u>2,364</u>	<u>(935)</u>	<u>(1,790)</u>

The effective tax rate of the Group for the financial period is higher than the statutory tax rate principally due to certain expenses incurred during the period which are not deductible for tax purposes.

## 21. Corporate proposals

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

## 22. Borrowings and debt securities

	As at 30.09.2018		
	Secured RM'000	Unsecured RM'000	Total RM'000
Short term	1,343	-	1,343
Long term	<u>12,075</u>	<u>-</u>	<u>12,075</u>
	<u>13,418</u>	<u>-</u>	<u>13,418</u>

## 23. Changes in material litigation

As at the date of this report, there are no litigations that have material effect to the Group.



#### 24. Earnings per share

##### a) Basic earnings per share

The basic earnings per ordinary share for current period is calculated by dividing the profit attributable to owners of the Company by the weighted average number of ordinary shares outstanding during the current period concerned.

	Quarter ended		Financial year ended	
	30.09.2018	30.09.2017	30.09.2018	30.09.2017
Net profit for the year (RM'000)	(5,411)	(5,046)	473	3,010
Weighted average number of ordinary shares in issue ('000)	96,598	96,594	96,598	96,594
Earnings per share (Sen)	(5.60)	(5.22)	0.49	3.12

##### b) Diluted earnings per share

For the purpose of calculating diluted earnings per share, the profit for the period attributable to ordinary equity holders of the Company and the weighted average number of ordinary shares in issue during the financial period have been adjusted for the dilutive effects of all potential ordinary shares, i.e., share options granted to employees.

	Quarter ended		Financial year ended	
	30.09.2018	30.09.2017	30.09.2018	30.09.2017
Net profit for the year (RM'000)	(5,411)	(5,046)	473	3,010
Weighted average number of ordinary shares in issue ('000)	96,598	96,594	96,598	96,594
Effect of dilution arising from ESOS ('000)	476	149	476	149
Weighted average number of ordinary shares for diluted earnings per share ('000)	97,074	96,743	97,074	96,743
Diluted earnings per share (Sen)	(5.57)	(5.22)	0.49	3.11

#### 25. Notes to the condensed consolidated statement of comprehensive income

The following items have been (credited)/charged in arriving at profit before tax:

	Quarter ended		Financial year ended	
	30.09.2018	30.09.2017	30.09.2018	30.09.2017
	RM'000	RM'000	RM'000	RM'000
a) Interest income	(70)	(123)	(312)	(472)
b) Other income	(439)	(83)	(1,433)	(1,568)
c) Interest expense	162	161	654	663
d) Depreciation and amortisation	688	673	2,777	2,685
e) Provision for and write off receivables	1,167	56	1,540	1,222
f) Provision for and write off of inventories	(351)	1,526	1,513	2,271
g) Loss/(gain) on disposal of property, plant and equipment	17	(6)	(349)	(48)
h) Loss/(gain) on foreign exchange	121	358	1,663	(50)
i) Reversal of impairment loss on receivables	(181)	-	(533)	(909)
j) Derivative gain	-	-	-	-
k) Exceptional items:				
- employee benefit expenses	-	(37)	-	348

#### 26. Authorisation for issue

The interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the Directors in accordance with a resolution of the Directors on 29 November 2018.