



**ADVENTA BERHAD**

(Company No : 200301016113 ( 618533-M))

(Incorporated in Malaysia)

**THIRD QUARTER REPORT FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2021**

**UNAUDITED CONDENSED CONSOLIDATED INCOME STATEMENTS**

	Note	Individual period		Cumulative period	
		Current Year Quarter 30-Sep-2021 RM'000	Preceding Year Corresponding Quarter 30-Sep-2020 RM'000	Current Year Quarter 30-Sep-2021 RM'000	Preceding Year Corresponding Quarter 30-Sep-2020 RM'000
Revenue	8	43,423	14,466	76,442	74,513
Operating expenses		(39,533)	(19,539)	(72,695)	(76,517)
Net foreign exchange gain/(loss)	26	(120)	(92)	(201)	(247)
Other income	26	95	272	7,386	472
Operating profit/(loss)		3,865	(4,893)	10,932	(1,779)
Finance costs	26	(353)	(334)	(983)	(962)
Profit/(loss) before taxation	8	3,512	(5,227)	9,949	(2,741)
Income tax expenses	19	(803)	-	(803)	-
Profit/(loss) for the period		<u>2,709</u>	<u>(5,227)</u>	<u>9,146</u>	<u>(2,741)</u>
Profit attributable to:					
Owners of the parent	25	2,529	(5,158)	9,118	(2,460)
Non-controlling interests		180	(69)	28	(281)
Profit/(loss) for the period		<u>2,709</u>	<u>(5,227)</u>	<u>9,146</u>	<u>(2,741)</u>
Earnings/(losses) per share (sen):					
Basic	25	1.66	(3.38)	5.97	(1.61)
Diluted		N/A	N/A	N/A	N/A
Number of ordinary shares ('000)	25	<u>152,786</u>	<u>152,786</u>	<u>152,786</u>	<u>152,786</u>

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



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**THIRD QUARTER REPORT FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2021**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME**

	Individual period		Cumulative period	
	Current Year Quarter 30-Sep-2021 RM'000	Preceding Year Corresponding Quarter 30-Sep-2020 RM'000	Current Year Quarter 30-Sep-2021 RM'000	Preceding Year Corresponding Quarter 30-Sep-2020 RM'000
Profit for the period	2,709	(5,227)	9,146	(2,741)
Other comprehensive income:				
Foreign currency translation	(173)	2	1,025	17
Total comprehensive income for the period	<u>2,536</u>	<u>(5,225)</u>	<u>10,171</u>	<u>(2,724)</u>
Total comprehensive income attributable to:				
Owners of the parent	2,529	(5,158)	9,118	(2,460)
Non-controlling interests	7	(67)	1,053	(264)
Total comprehensive income for the period	<u>2,536</u>	<u>(5,225)</u>	<u>10,171</u>	<u>(2,724)</u>

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THIRD QUARTER REPORT FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2021

**CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION**

		Unaudited As at	Audited As at
	Note	30-Sep-2021 RM'000	31-Dec-2020 RM'000
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant & equipment		15,137	22,521
Deferred development cost		-	3,391
Intangible assets		268	455
Right-of-use assets		213	829
Deferred tax assets		-	400
		<u>15,618</u>	<u>27,596</u>
<b>Current assets</b>			
Inventories		16,892	16,845
Trade and other receivables	7	48,269	21,480
Tax recoverable		(293)	41
Cash and bank balances		13,716	15,174
		<u>78,584</u>	<u>53,540</u>
<b>TOTAL ASSETS</b>		<u>94,202</u>	<u>81,136</u>

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



**ADVENTA BERHAD**  
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**THIRD QUARTER REPORT FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2021**

**CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION**

		Unaudited As at 30-Sep-2021 RM'000	Audited As at 31-Dec-2020 RM'000
	Note		
<b>EQUITY AND LIABILITIES</b>			
<b>Current liabilities</b>			
Trade payables and other payables		18,357	9,093
Loans from director/former director		5,000	15,000
Lease liabilities		386	1,308
Bank borrowings	23	6,053	1,500
		29,796	26,901
<b>Total liabilities</b>		29,796	26,901
<b>Equity</b>			
Share capital		57,680	57,680
Foreign exchange reserve		104	59
Retained earnings		6,591	(2,527)
<b>Equity attributable to owners of the parent</b>		64,375	55,212
Non-controlling interests		31	(977)
<b>Total equity</b>		64,406	54,235
<b>TOTAL EQUITY AND LIABILITIES</b>		94,202	81,136
Net assets per share (RM)		0.42	0.36

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



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THIRD QUARTER REPORT FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2021

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**

	<u>Non-distributable</u>		<u>Distributable</u>		Non-controlling interests	Total equity
	Share capital	Foreign exchange reserve	Retained profits	Total		
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
<b>Period ended 31 December 2020</b>						
At 1 January 2020	57,680	22	9,252	66,954	(505)	66,449
Acquisition of subsidiary	-	-	-	-	50	50
Incorporation of subsidiary	-	-	-	-	11	11
Profit for the financial period	-	-	(11,779)	(11,779)	(556)	(12,335)
<b>Other comprehensive income</b>						
Foreign currency translation differences for foreign operations, representing total other comprehensive income	-	37	-	37	23	60
<b>Total comprehensive income</b>	-	37	-	37	23	60
At 31 December 2020	<u>57,680</u>	<u>59</u>	<u>(2,527)</u>	<u>55,212</u>	<u>(977)</u>	<u>54,235</u>
<b>Period ended 30 September 2021</b>						
At 1 January 2021	57,680	59	(2,527)	55,212	(977)	54,235
Acquisition of associate	-	-	-	-	-	-
Profit for the financial period	-	-	9,118	9,118	28	9,146
<b>Other comprehensive income</b>						
Foreign currency translation differences for foreign operations, representing total other comprehensive income	-	45	-	45	980	1,025
<b>Total comprehensive income</b>	-	45	-	45	980	1,025
At 30 September 2021	<u>57,680</u>	<u>104</u>	<u>6,591</u>	<u>64,375</u>	<u>31</u>	<u>64,406</u>

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



**ADVENTA BERHAD**  
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**THIRD QUARTER REPORT FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2021**

**UNAUDITED ADJUSTED CONSOLIDATED STATEMENTS OF CASH FLOW**

	<b>Current Period to Date Ended 30-Sep-2021 RM'000</b>	<b>Corresponding Period to Date Ended 30-Sep-2020 RM'000</b>
<b>Cash flows from operating activities</b>		
Profit/(loss) before tax	9,949	(2,741)
Adjustments for:		
Depreciation of property, plant and equipment	868	1,051
Impairment on inventories	12	-
Impairment on trade and other receivables	2,987	-
Interest expense	983	962
Gain on disposal of a subsidiary	(7,208)	-
Interest income	(75)	(422)
Net unrealised foreign exchange loss/(gain)	-	71
Operating profit before working capital changes	7,517	(1,079)
(Increase)/decrease in inventories	(1,691)	(9,608)
(Increase)/decrease in receivables	(38,969)	(964)
Increase in advances to suppliers	-	(1,136)
(Decrease)/increase in payables	22,811	(2,554)
Cash used in operations	(10,332)	(15,341)
Taxes refund / (paid)	(67)	(21)
Net cash from/(used in) operating activities	(10,400)	(15,362)

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



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**THIRD QUARTER REPORT FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2021**

**UNAUDITED ADJUSTED CONSOLIDATED STATEMENTS OF CASH FLOW**

	<b>Current Year to Date Ended 30-Sep-2021 Unaudited RM'000</b>	<b>Corresponding Year to Date Ended 30-Sep-2020 Audited RM'000</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(1,915)	(6,773)
Proceed from disposal of plant and equipment	1,411	-
Investment in deferred development cost	(48)	(43)
Net cashflow arising from disposal of a subsidiary	5,213	33
Interest received	75	422
Net cash (used in)/from investing activities	4,376	(6,361)
<b>Cash flows from financing activities</b>		
Payment for lease liabilities	(12)	-
Net increase/(decrease) in borrowings	5,480	(4,286)
Dividend paid	-	(10,695)
Interest paid	(983)	(962)
Loans from shareholder	-	9,822
Net cash (used in)/from financing activities	4,486	(6,121)
Effects of foreign exchange rate changes	80	17
Net decrease in cash and cash equivalents	(1,458)	(27,827)
Cash and cash equivalents at beginning of financial period	15,174	40,132
<b>Cash and cash equivalents at end of financial period</b>	<b>13,716</b>	<b>12,305</b>
Cash and cash equivalents at end of financial period comprise:		
- Cash and bank balances	13,716	12,305

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

**ADVENTA BERHAD**  
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**THIRD QUARTER REPORT ENDED 30 SEPTEMBER 2021**

**UNAUDITED NOTES TO FINANCIAL STATEMENTS**

**PART A - EXPLANATORY NOTES PURSUANT TO MFRS 134**

**1. BASIS OF PREPARATION**

The interim financial report is unaudited and has been prepared in accordance with Malaysia Financial Reporting Standard ("MFRS") 134: Interim Financial Reporting and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial report should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 December 2020. The explanatory notes attached to the interim financial statements explain events and transactions that are significant to the understanding of the changes in the financial position and performance of the Group since the financial year ended 31 December 2020.

The audited financial statements of the Group for the year ended 31 December 2020 were prepared in accordance with Malaysian Financial Reporting Standards ("MFRS"). The significant accounting policies and method of computations adopted in the preparation of the financial report are consistent with those adopted in the audited financial statements of the Group for the financial year ended 31 December 2020.

**2. AUDITORS' REPORT ON PRECEDING ANNUAL FINANCIAL STATEMENTS**

The preceding audited financial statements for the year ended 31 December 2020 were no subject to any qualification.

**3. UNUSUAL ITEMS DUE TO THEIR NATURE, SIZE OR INCIDENCE**

There were no other unusual items affecting assets, liabilities, equity, net income, and cash flows during the current quarter under review.

**4. CHANGES IN ESTIMATES**

There were no changes in estimates that have had a material effect on the current quarter results.

**5. DEBTS AND EQUITY SECURITIES**

There were no issuances, cancellations, repurchases, resale, and repayments of debt and equity securities during the current quarter under review.

**6. DIVIDENDS PAID**

There was no dividend paid during the current quarter under review.



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**THIRD QUARTER REPORT ENDED 30 SEPTEMBER 2021**

**UNAUDITED NOTES TO FINANCIAL STATEMENTS**

**7. TRADE AND OTHER RECEIVABLES**

	<b>As at 30-Sep-21 RM ('000)</b>	<b>As at 31-Dec-20 RM ('000)</b>
<b>Trade Receivables</b>		
Third parties	43,063	23,190
Allowance for impairment loss	(8,874)	(6,090)
	<u>34,189</u>	<u>17,100</u>
<b>Other Receivables</b>		
Third and Related parties	11,120	4,276
Allowance for impairment loss	-	(356)
	<u>11,120</u>	<u>3,920</u>
Deposits and Prepayments	2,960	460
	<u>48,269</u>	<u>21,480</u>

**a) Trade Receivables**

The Group's normal trade credit term ranges from 30 to 90 days (2020: 30 to 90 days). Other credit terms are assessed and approved on a case-by-case basis. They are recognized at their original invoice amounts which represent their fair value on initial recognition.

The Group recognizes loss allowances for expected credit losses (ECLs) on trade receivables measured at amortised cost. The Group applies the simplified approach to provide ECLs for all trade receivables as permitted by MFRS 9.

The following table provides information about the exposure to credit risk and ECLs for trade receivables:

	<b>As at 30-Sep-21 RM ('000)</b>	<b>As at 31-Dec-20 RM ('000)</b>
Not past due	17,962	7,598
Past due:		
- Less than 30 days	10,578	1,779
- 31 to 60 days	3,739	949
- 61 to 90 days	1,432	513
- More than 90 days	9,352	12,351
	<u>43,063</u>	<u>23,190</u>
Less: Loss allowance		
- Collectively impaired	(3,721)	(937)
- Individually impaired	(5,153)	(5,153)
Trade Receivable net	<u>34,189</u>	<u>17,100</u>

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**THIRD QUARTER REPORT ENDED 30 SEPTEMBER 2021**

**UNAUDITED NOTES TO FINANCIAL STATEMENTS**

Credit impaired

Trade receivables that are individually determined to be impaired at the reporting date relate to debtors that are in significant financial difficulties and have defaulted payments. These receivables are not secured by any collateral or credit enhancements.

**8. SEGMENTAL INFORMATION**

**Healthcare:** The business involves the supply of healthcare and related products, services to hospitals, healthcare centers and pharmacies. This includes the renal dialysis business which is for home and center-based treatments, serving both the domestic and export markets. The renal dialysis business was disposed of on 3 May 2021.

The Group's segmental revenue and profit/(loss) before tax (PBT/LBT) for the current quarter are as follow:

<u>Revenue</u>	<b>Individual Quarter Ended</b>		<b>Cumulative Quarter Ended</b>	
	<b>30-Sep-21</b>	<b>30-Sep-20</b>	<b>30-Sep-21</b>	<b>30-Sep-20</b>
<u>Segment</u>	<b>RM ('000)</b>	<b>RM ('000)</b>	<b>RM ('000)</b>	<b>RM ('000)</b>
Healthcare	43,423	16,033	76,476	93,991
Corporate	62	488	648	1,485
Elimination	(62)	(2,055)	(682)	(20,963)
<b>Total</b>	<b>43,423</b>	<b>14,466</b>	<b>76,442</b>	<b>74,513</b>

  

<u>PBT/(LBT) result</u>	<b>RM ('000)</b>		<b>RM ('000)</b>	
	<b>RM ('000)</b>	<b>RM ('000)</b>	<b>RM ('000)</b>	<b>RM ('000)</b>
<u>Segment</u>	<b>RM ('000)</b>	<b>RM ('000)</b>	<b>RM ('000)</b>	<b>RM ('000)</b>
Healthcare	3,612	(5,332)	10,937	(2,232)
Corporate	(100)	105	(988)	(509)
Elimination	-	-	-	-
<b>Total</b>	<b>3,512</b>	<b>(5,227)</b>	<b>9,949</b>	<b>(2,741)</b>

**9. VALUATIONS OF PROPERTY, PLANT AND EQUIPMENT**

The valuations of property, plant and equipment have been brought forward, without amendment from the previous annual financial statements of the Group.

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**THIRD QUARTER REPORT ENDED 30 SEPTEMBER 2021**

**UNAUDITED NOTES TO FINANCIAL STATEMENTS**

**10. SIGNIFICANT EVENTS**

Significant and subsequent event announced from the previous quarter are as follow :

The Company announced that the completion of the Proposed Disposal of the entire equity of Lucenxia (M) Sdn. Bhd. (“Lucenxia”) took place on 3 May 2021 as all the Conditions Precedent in the Share Sale Agreement (“SSA”) have been fulfilled and the SSA has become unconditional. Approval has been granted by the shareholders in the Extraordinary General Meeting (EGM) on 8 April 2021. Lucenxia ceased to be a subsidiary of the Company with the completion took place on 3 May 2021.

**11. CHANGES IN COMPOSITION OF THE GROUP**

- On 20 April 2021, the directors of the Company has approved the transfer of 100% equity shareholding of Lucenxia International Sdn. Bhd owned by Adventa Berhad to Mr. Low Chin Guan as part of compliance to the terms as set out in the SSA of the Proposed Disposal of Lucenxia.
- On 3 May 2021, Lucenxia (M) Sdn. Bhd. ceased to be the subsidiary of the Company.

**12. CONTINGENT LIABILITIES AND CONTINGENT ASSETS**

There were no contingent liabilities or contingent assets for the Group for the current quarter under review.

**13. CAPITAL COMMITMENTS**

There were no commitments for the purchase of property, plant and equipment at the financial period ended 30 September 2021.

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**THIRD QUARTER REPORT ENDED 30 SEPTEMBER 2021**

**UNAUDITED NOTES TO FINANCIAL STATEMENTS**

***PART B – ADDITIONAL INFORMATION AS REQUIRED BY APPENDIX 9B OF BURSA MALAYSIA LISTING REQUIREMENTS***

**14. PERFORMANCE REVIEW**

	<b>Individual Quarter Ended 3Q 2021</b>	<b>Individual Quarter Ended 3Q 2020</b>	<b>Changes</b>	
	<b>RM ('000)</b>	<b>RM ('000)</b>	<b>RM ('000)</b>	<b>% change</b>
Revenue	43,423	14,466	28,957	207%
Profit before tax / (Loss before tax )	3,512	(5,227)	8,739	167%

Sales revenue improved by 207% over 2020 third quarter, with a strong contribution from PPE products.

Profit before tax is RM3.5m compared to a previous loss of RM 5.2 m.

**15. COMPARISON WITH PRECEDING QUARTER'S RESULTS**

	<b>Reporting Quarter 3Q 2021</b>	<b>Previous Quarter 2Q 2021</b>	<b>Changes</b>	<b>Changes</b>
	<b>RM ('000)</b>	<b>RM ('000)</b>	<b>RM ('000)</b>	<b>%</b>
Revenue	43,423	20,063	23,360	116%
Profit Before Tax (PBT)	3,512	7,728*	(4,216)	-54%
PBT excluding gain on subsidiary disposal	3,512	506	3,006	594%

\*Included in PBT of Q2 FY2021 is a gain on disposal of Lucenxia (M) Sdn. Bhd. ("Lucenxia Disposal") of RM7.2m.

Revenue in third quarter increased from RM20m to RM43m, an improvement of 116%. The Group's PBT excluding gain on disposal of subsidiary improved from RM0.5m to RM3.5m.

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**THIRD QUARTER REPORT ENDED 30 SEPTEMBER 2021**

**UNAUDITED NOTES TO FINANCIAL STATEMENTS**

**16. COMMENTARY ON CURRENT YEAR PROSPECTS**

The Company achieved a strong improvement from year 2020 and past quarters, in both top and bottom line. As the country like other global economies move into the COVID-19 endemic stage demand for healthcare products remain robust in hospitals and community care. As the year goes into the last quarter, typically an inventory management period by users, consumption is expected to moderate.

Margin in the current quarter was subdued by high ship freight cost that increased over 200% due to the global logistics bottleneck. The company has increased inventory as a prudent action to avoid a potential shipping crunch.

Barring any major pandemic related disruptions in the last months to the end of the year, the Company expect the year to end with a significant improvement over the previous year's results.

**17. UTILISATION OF PROCEEDS**

The gross proceeds arising from Lucenxia (M) Sdn Bhd ("Lucenxia") Disposal of RM11 million are as follow.

<b>Details of utilisation</b>	<b>Revised Expected utilization time frame</b>	<b>Proposed Utilisation</b>	<b>Amount Utilised</b>	<b>Balance unutilised</b>	<b>*Variation</b>
		<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Working capital	Within 24 months	8,400	8,400	-	2,000
Business expansion	Within 24 months	2,000	2,000	-	(2,000)
Estimated expenses	Within 3 months	600	600	-	-
<b>Total</b>		<b>11,000</b>	<b>11,000</b>	-	-

\*Announcement on variation to the utilization of consideration from Lucenxia Disposal was made to Bursa Malaysia on 5 July 2021.

**18. PROFIT FORECAST**

No profit forecast was announced hence there was no comparison between actual results and forecast.

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**THIRD QUARTER REPORT ENDED 30 SEPTEMBER 2021**

**UNAUDITED NOTES TO FINANCIAL STATEMENTS**

**19. TAXATION**

The effective tax rate is lower than the statutory rate due to availability of tax losses brought forward to set off against taxable profits.

	<b>Individual Quarter Ended</b>		<b>Cumulative Quarter Ended</b>	
	<b>30-Sep-21</b>	<b>30-Sep-20</b>	<b>30-Sep-21</b>	<b>30-Sep-20</b>
	<b>RM ('000)</b>	<b>RM ('000)</b>	<b>RM ('000)</b>	<b>RM ('000)</b>
Income tax	803	-	803	-
Deferred tax assets/(liabilities)	-	-	-	-
<b>Total</b>	<b>803</b>	<b>-</b>	<b>803</b>	<b>-</b>

**20. SALE OF UNQUOTED INVESTMENTS AND PROPERTIES**

There was no sale of unquoted investments and properties during the current quarter under review.

**21. MARKETABLE SECURITIES**

There was no purchase or disposal of marketable securities during the current quarter under review.

**22. CORPORATE PROPOSALS**

There was no corporate proposal announced which remain uncompleted at the financial period ended 30 September 2021.

**23. BANK BORROWINGS AND DEBT SECURITIES**

The total bank borrowings of the Group as of financial year ended 30 September 2021 as below.

	<b>As at 30-Sep-21 RM ('000)</b>	<b>As at 30-Sep-20 RM ('000)</b>
<b>Current (Secured):</b>		
Trade loan	6,053	-
Term Loan	-	2,000
	<hr/> 6,053	<hr/> 2,000
<b>Non-Current (Secured):</b>		
Term Loan	-	-
Total Bank Borrowings	<hr/> 6,053	<hr/> 2,000

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**THIRD QUARTER REPORT ENDED 30 SEPTEMBER 2021**

**UNAUDITED NOTES TO FINANCIAL STATEMENTS**

**24. CHANGES IN MATERIAL LITIGATION**

The Board confirms that the Adventa Group is not engaged in any material litigation, claims or arbitration, either as plaintiff or defendant. The Board has no knowledge of any proceedings pending against Adventa Group or any facts likely to give rise to any proceeding which may have a material impact on the business or the financial position of Adventa Group.

**25. EARNINGS PER SHARE**

The basic and diluted earnings per share for the reporting period are computed as follows:

a. **Basic**

	<b>Individual Quarter Ended</b>		<b>Cumulative Quarter Ended</b>	
	<b>30-Sep-21</b>	<b>30-Sep-20</b>	<b>30-Sep-21</b>	<b>30-Sep-20</b>
Profit attributable to ordinary equity holders of the parent (RM '000)	2,529	(5,158)	9,118	(2,460)
Weighted average number of ordinary shares in issue (Unit '000)	152,786	152,786	152,786	152,786
Basic earnings per share (sen)	1.66	(3.38)	5.97	(1.61)

b. **Diluted**

There were no diluted earnings per share.

**26. (LOSS) / PROFIT BEFORE TAX**

(Loss) / profit before tax is stated after charging/(crediting):

	<b>Individual Quarter Ended</b>		<b>Cumulative Quarter Ended</b>	
	<b>30-Sep-21</b>	<b>30-Sep-20</b>	<b>30-Sep-21</b>	<b>30-Sep-20</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Other income	(50)	(9)	(105)	(50)
Interest income	(38)	(263)	(75)	(422)
Net foreign exchange loss/(gain)	120	92	201	247
Interest expenses	353	334	983	962

**ADVENTA BERHAD**  
 (Company No : 200301016113 (618533-M))  
 (Incorporated in Malaysia)  
**THIRD QUARTER REPORT ENDED 30 SEPTEMBER 2021**

**UNAUDITED NOTES TO FINANCIAL STATEMENTS**

**27. REALISED AND UNREALISED PROFITS/(LOSSES)**

The breakdown of the retained profits of the Group as at reporting date into realised and unrealised profits/(losses) is presented as follows:

	<b>As at 30-Sep-2021</b>	<b>As at 30-Sep-2020</b>
<b><u>Group's total (Accumulated losses)/Retained profits:</u></b>	<b>RM'000</b>	<b>RM'000</b>
Realised	(35,185)	(18,946)
Unrealised	(8,987)	(11,917)
<b>Total Realised and unrealised</b>	<b>(44,172)</b>	<b>(30,863)</b>
Less: Consol adjustments	50,763	37,655
(Accumulated losses) / Retained profits	<b>6.591</b>	<b>6,792</b>

**28. AUTHORISED FOR ISSUE**

The interim financial statements were authorized for issue by the Board of Directors in accordance with a resolution of the directors on 24<sup>th</sup> November 2021.

**By Order of the Board**  
**Adventa Berhad**  
**CHUA SIEW CHUAN**  
 Company Secretary MAICSA 0777689