

## Appendix A

### Presentation of audited financial statements in FY2019

		FY2018			
		Audited RM	PYA RM	New standards - Reclassified from cost of sales RM	Restated RM
<b>Finance income</b>					
	Interest income	2,730,237	-	-	2,730,237
<b>Finance costs</b>					
<b>Note 2</b>	Foreign exchange loss	(632,230)	-	-	(632,230)
	Interest expense on:				
<b>Note 1</b>	- Bank borrowings	(5,725,756)	-	234,013	(5,491,743)
<b>Note 1</b>	- Advances from shareholders	(892,914)	-	-	(892,914)
<b>Note 1</b>	- Advances from affiliated corporations	(199,080)	-	-	(199,080)
	- Overdue trade payables	-	(3,955,259)	-	(3,955,259)
	- Finance lease liabilities	(31,674)	-	-	(31,674)
		(7,481,654)	(3,955,259)	234,013	(11,202,900)
	Less: Capitalised interest in development properties	6,817,750		(6,817,750)	-
		(663,904)	(3,955,259)	(6,583,737)	(11,202,900)
	<b>Net finance income</b>	2,066,333	(3,955,259)	(6,583,737)	(8,472,663)

### Reconciliation

	<b>Finance costs as per audited financial statements</b>	(663,904)
	Prior years' adjustment - Overdue due trade payables	(3,955,259)
<b>Note 1</b>	Prior years' adjustment - New standards, SFRS(l) 15	(6,583,737)
<b>Note 2</b>	Differences in presentation between audited FS and announcement	632,230
	<b>Finance costs as per announcement</b>	<u>(10,570,670)</u>

**Note 1** Interest expense is not allowed to be capitalised in the development properties arising from the Tentative Agenda Decision issued by the IFRS Interpretation Committee (IFRIC)

**Note 2** The foreign exchange losses of RM632,230 was included in Note 20 Net finance income in the 2018 audited financial statements, but this amount was included in "Others" in the announcement.