



永安橡胶
EVERSAFE RUBBER

EVERSAFE RUBBER BERHAD

Company no: 201501008542 (1133877 - V)
(Incorporated in Malaysia)

**CONSOLIDATED
RESULTS FOR THE FIRST QUARTER ENDED
31 MARCH 2026**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2026 ⁽¹⁾**

	Individual Period (1st quarter)		Cumulative Period	
	Current Year Quarter 31.03.2026 RM	Preceding Year Corresponding Quarter 31.03.2025 RM	Current Year To-date 31.03.2026 RM	Preceding Year Corresponding Period 31.03.2025 RM
Revenue	18,193,427	31,693,080	18,193,427	31,693,080
Cost of sales	(15,760,072)	(29,373,725)	(15,760,072)	(29,373,725)
Gross profit	2,433,355	2,319,355	2,433,355	2,319,355
Other operating income	98,007	653,732	98,007	653,732
Distribution costs	(1,256,709)	(1,684,088)	(1,256,709)	(1,684,088)
General and administrative expenses	(1,864,997)	(2,281,872)	(1,864,997)	(2,281,872)
Loss from operations	(590,344)	(992,873)	(590,344)	(992,873)
Finance income	41,164	43,286	41,164	43,286
Finance costs	(532,024)	(660,359)	(532,024)	(660,359)
Loss before tax	(1,081,204)	(1,609,946)	(1,081,204)	(1,609,946)
Taxation	(63,480)	24,160	(63,480)	24,160
Loss for the financial period attributable to owners of the parent	(1,144,684)	(1,585,786)	(1,144,684)	(1,585,786)
Foreign currency translation, net of tax	(119,226)	(18,848)	(119,226)	(18,848)
Total comprehensive loss, attributable to owners of the parent	(1,263,910)	(1,604,634)	(1,263,910)	(1,604,634)
Loss per share attributable to owners of the parent:				
Loss for the financial period				
Basic and diluted (sen) ⁽²⁾⁽³⁾	(0.48)	(0.66)	(0.48)	(0.66)

EVERSAFE RUBBER BERHAD [COMPANY NO.: 201501008542 (1133877 - V)]
(Incorporated in Malaysia)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2026⁽¹⁾ (con'd)**

Notes:

- (1) The basis of preparation of the Condensed Consolidated Statement of Profit Or Loss And Other Comprehensive Income are disclosed in Note A1 and should be read in conjunction with the audited financial statements of the Group for the year ended 31 December 2025 and the accompanying explanatory notes to this interim financial report.
- (2) Basic earnings per share is calculated based on the Company's weighted average number of ordinary shares for the financial period.
- (3) Diluted earnings per share of the Company is equivalent to the basic earnings per share as the Company does not have convertible options at the end of the reporting period.

EVERSAFE RUBBER BERHAD [COMPANY NO.: 201501008542 (1133877 - V)]

(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**AS AT 31 MARCH 2026 ⁽¹⁾**

	As at 31.03.2026 RM (Unaudited)	As at 31.12.2025 RM (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	39,182,642	40,299,297
Intangible assets	1	1
Trade receivables	2,278,186	2,423,395
	41,460,829	42,722,693
Current assets		
Inventories	17,790,252	16,897,243
Trade receivables	22,741,303	23,191,540
Other receivables, deposits and prepayments	994,619	1,414,479
Amount owing by related parties	289,425	152,825
Other investments	1,061,760	1,061,760
Current tax assets	107,991	59,522
Placement in funds	1,176,799	1,198,199
Cash and bank balances	11,149,571	12,732,917
	55,311,720	56,708,485
TOTAL ASSETS	96,772,549	99,431,178
EQUITY AND LIABILITIES		
Equity attributable to owners of the parent		
Share capital	65,428,449	65,428,449
Reserves	(18,111,440)	(16,847,530)
TOTAL EQUITY	47,317,009	48,580,919

EVERSAFE RUBBER BERHAD [COMPANY NO.: 201501008542 (1133877 - V)]
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2026 ⁽¹⁾ (con'd)

	As at 31.03.2026 RM (Unaudited)	As at 31.12.2025 RM (Audited)
LIABILITIES		
Non-current liabilities		
Deferred tax liabilities	2,017,085	1,959,066
Borrowings	11,390,820	12,720,959
Hire purchase and lease liabilities	834,442	988,282
Government grant	252,705	260,067
	14,495,052	15,928,374
Current liabilities		
Trade payables	4,060,843	4,359,876
Other payables and accrued expenses	5,607,561	5,310,081
Amount owing to related parties	66,318	68,880
Amount owing to directors	230,672	200,667
Borrowings	24,303,739	24,270,100
Hire purchase and lease liabilities	661,911	682,837
Government grant	29,444	29,444
	34,960,488	34,921,885
TOTAL LIABILITIES	49,455,540	50,850,259
TOTAL EQUITY AND LIABILITIES	96,772,549	99,431,178
Net assets per ordinary share (RM) ⁽²⁾	0.197	0.202

Notes:

- (1) The basis of preparation of the Condensed Consolidated Statement of Financial Position are disclosed in Note A1 and should be read in conjunction with the audited financial statements of the Group for the year ended 31 December 2025 and the accompanying explanatory notes to this interim financial report.
- (2) Net assets per ordinary share is calculated based on the Company's number of ordinary shares at the end of the reporting period.

EVERSAFE RUBBER BERHAD [COMPANY NO.: 201501008542 (1133877 - V)]
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2026 ⁽¹⁾

	[-----Non-distributable-----]				Distributable	
	Share capital RM	Capital reserve RM	Foreign currency translation reserve RM	Reorganisation debit reserve RM	Retained earnings RM	Total equity RM
Balance as at 1 January 2025	65,428,449	7,104	(669,567)	(36,914,958)	29,024,072	56,875,100
Loss for the financial year	-	-	-	-	(1,585,786)	(1,585,786)
Other comprehensive profit, net of tax	-	-	(18,848)	-	-	(18,848)
Total comprehensive income	-	-	(18,848)	-	(1,585,786)	(1,604,634)
Balance as at 31 March 2025	65,428,449	7,104	(688,415)	(36,914,958)	27,438,286	55,270,466

EVERSAFE RUBBER BERHAD [COMPANY NO.: 201501008542 (1133877 - V)]
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2026⁽¹⁾ (con'd)

	[-----Non-distributable-----]				Distributable	
	Share capital RM	Capital reserve RM	Foreign currency translation reserve RM	Reorganisation debit reserve RM	Retained earnings RM	Total equity RM
Balance as at 1 January 2026	65,428,449	7,104	(674,957)	(36,914,958)	20,735,281	48,580,919
Loss for the financial year	-	-	-	-	(1,144,684)	(1,144,684)
Other comprehensive income, net of tax	-	-	(119,226)	-	-	(119,226)
Total comprehensive income	-	-	(119,226)	-	(1,144,684)	(1,263,910)
Balance as at 31 March 2026	65,428,449	7,104	(794,183)	(36,914,958)	19,590,597	47,317,009

Note:-

- (1) The basis of preparation of the Condensed Consolidated Statement of Changes in Equity are disclosed in Note A1 and should be read in conjunction with the audited financial statements of the Group for the year ended 31 December 2025 and the accompanying notes to this interim financial report.

EVERSAFE RUBBER BERHAD [COMPANY NO.: 201501008542 (1133877 - V)]

(Incorporated in Malaysia)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2026 ⁽¹⁾**

	(Unaudited) 3 months ended 31.03.2026 RM	(Unaudited) 3 months ended 31.03.2025 RM
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before tax	(1,081,204)	(1,609,946)
Adjustments for:		
Non-cash items/Non-operating items	1,752,406	1,808,339
Operating profit before working capital changes	671,202	198,393
Changes in working capital:		
(Increase)/Decrease in inventories	(891,374)	1,475,589
Decrease/(Increase) in trade and other receivables	540,294	(2,948,040)
Decrease in trade and other payables	(151,375)	(126,808)
Others	(110,536)	(279,977)
Cash generated from/(used in) operations	58,211	(1,680,843)
Tax refund/(paid) - net	(77,738)	(166,713)
Net cash used in operating activities	(19,527)	(1,847,556)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	41,164	43,286
Proceeds from disposal of property, plant and equipment	47,731	140,424
Purchase of property, plant and equipment	(411,290)	(478,367)
Proceeds from disposal of other investments	-	-
Purchase of other investments	-	-
Decrease in short term deposits	(1,152,322)	(142,263)
Net changes in placement in funds with maturity of over 3 months	-	-
Net cash used in investing activities	(1,474,717)	(436,920)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2026 (con'd)

	(Unaudited) 3 months ended 31.03.2026 RM	(Unaudited) 3 months ended 31.03.2025 RM
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid	-	-
Interest paid	(448,333)	(502,994)
Net drawdowns of bank borrowings	(2,686,643)	7,804,449
Net cash (used in)/generated from financing activities	(3,134,976)	7,301,455
Net (decrease)/increase in cash and cash equivalents	(4,629,220)	5,016,979
Effect of foreign exchange rates changes	745,287	(7,576)
Cash and cash equivalents at the beginning of the financial period	1,541,964	8,157,792
Cash and cash equivalents at the end of the financial period	(2,341,969)	13,167,195
Cash and cash equivalents comprise:		
Cash and bank balances	12,326,370	23,243,780
Less: Deposits pledged as securities	(8,734,356)	(7,145,389)
	3,592,014	16,098,391
Less: Bank overdrafts	(5,933,983)	(2,931,196)
	(2,341,969)	13,167,195

Note:

- (1) The basis of preparation of the Condensed Consolidated Statement of Cash Flows are disclosed in Note A1 and should be read in conjunction with the audited financial statements of the Group for the year ended 31 December 2025 and the accompanying explanatory notes to this interim financial report.

NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2026

A1. BASIS OF PREPARATION

The interim financial report of Eversafe Rubber Berhad (“Eversafe Rubber” or “the Company”) and its subsidiaries (“the Group”) are unaudited and have been prepared in accordance with the requirements of MFRS 134 - Interim Financial Reporting and Paragraph 9.22 of the Listing Requirements of Bursa Securities.

A2. CHANGES IN ACCOUNTING POLICIES

The accounting policies and presentation adopted by the Group for the quarterly financial statements are consistent with those adopted in the audited financial statements of the Group for the financial year ended 31 December 2025, except for the adoption of the following MFRS/ Amendments/ Interpretations:

Title	Effective Date
Amendments to MFRS 9 and MFRS 7 <i>Amendments to the Classification and Measurement of Financial Instruments</i>	1 January 2026
Amendments to MFRS 9 and MFRS 7 <i>Contracts Referencing Nature-dependant Electricity</i>	1 January 2026
<i>Annual Improvements to MFRS Accounting Standards - Volume 11</i>	1 January 2026

The Group has adopted the new and revised MFRSs that are relevant and effective for accounting periods beginning on or after 1 January 2026. The adoption of these new and revised MFRSs have not resulted in any material impact on the financial statements.

A3. AUDITORS’ REPORT OF PRECEDING ANNUAL FINANCIAL STATEMENTS

The preceding year’s audited financial statements of the Group were not subject to any qualification.

A4. SEASONAL OR CYCLICAL FACTORS

The Group’s business operations are not materially affected by seasonal or cyclical factors during the current financial quarter under review.

A5. UNUSUAL ITEMS AFFECTING ASSETS, LIABILITIES, EQUITY, NET INCOME OR CASH FLOWS

There were no material unusual items affecting assets, liabilities, equity, net income or cash flows of the Group during the current financial quarter and the financial year-to-date under review.

EVERSAFE RUBBER BERHAD [201501008542 (1133877 - V)]
(Incorporated in Malaysia)

A6. MATERIAL CHANGES IN ESTIMATES

There were no material changes in estimates that had a material effect in the current financial quarter and the financial year-to-date under review.

A7. DEBT AND EQUITY SECURITIES

There were no issuance, cancellation, repurchase, resale and repayment of debt and equity securities for the current financial quarter.

A8. SEGMENTAL INFORMATION

The Group is principally involved in the manufacturing and sale of rubber based tyre retread products and provision of related services.

No product and services segment information is presented as the Chief Operating Decision Maker (CODM) views the Group as a single reportable segment.

Segment revenue is based on geographical location from which the sale transactions originated.

The following are revenue from external customers by geographical location:

	Individual Quarter				Cumulative Quarter			
	3 months ended		3 months ended		3 months ended		3 months ended	
	31.03.2026		31.03.2025		31.03.2026		31.03.2025	
	RM	%	RM	%	RM	%	RM	%
Revenue by geographical location:								
Malaysia	6,565,304	36.09	7,214,614	22.76	6,565,304	36.09	7,214,614	22.76
East Asia and Oceania	4,877,495	26.81	4,423,653	13.96	4,877,495	26.81	4,423,653	13.96
South East Asia	4,381,879	24.09	17,432,469	55.00	4,381,879	24.09	17,432,469	55.00
South Asia, Middle East & Africa	420,654	2.31	566,573	1.79	420,654	2.31	566,573	1.79
Americas	168,222	0.92	272,395	0.86	168,222	0.92	272,395	0.86
Europe	1,779,873	9.78	1,783,376	5.63	1,779,873	9.78	1,783,376	5.63
	<u>18,193,427</u>		<u>31,693,080</u>		<u>18,193,427</u>		<u>31,693,080</u>	
Sales by currency:								
USD	3,807,523	20.93	14,595,595	46.05	3,807,523	20.93	14,595,595	46.05
JPY	1,142,733	6.28	1,520,440	4.80	1,142,733	6.28	1,520,440	4.80
RM	6,565,304	36.09	7,214,614	22.76	6,565,304	36.09	7,214,614	22.76
Others	6,677,867	36.70	8,362,431	26.39	6,677,867	36.70	8,362,431	26.39
	<u>18,193,427</u>		<u>31,693,080</u>		<u>18,193,427</u>		<u>31,693,080</u>	
Average foreign exchange rates								
RM/USD	3.968		4.450		3.968		4.450	
RM/JPY100	<u>2.528</u>		<u>2.918</u>		<u>2.528</u>		<u>2.918</u>	

(source: Bank Negara Malaysia Exchange Rate)

A9. VALUATION OF PROPERTY, PLANT AND EQUIPMENT

The Group has not carried out any valuation on its property, plant and equipment in the current financial quarter and the financial year-to-date under review.

A10. MATERIAL EVENTS SUBSEQUENT TO THE END OF THE CURRENT FINANCIAL QUARTER

There were no material events subsequent to the end of the current financial quarter that have not been reflected in this interim financial report.

A11. CHANGES IN THE COMPOSITION OF THE GROUP

There were no changes in the composition of the Group for the current financial quarter and the financial year-to-date under review.

A12. CONTINGENT ASSETS AND CONTINGENT LIABILITIES

There were no contingent assets and contingent liabilities as at the date of this interim financial report.

A13. CAPITAL COMMITMENTS

There were no material capital commitments in respect of property, plant and equipment as at the end of the current financial quarter under review.

EVERSAFE RUBBER BERHAD [201501008542 (1133877 - V)]
(Incorporated in Malaysia)

NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2026

B ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS OF BURSA SECURITIES

B1. REVIEW OF PERFORMANCE

For the current financial quarter under review, the Group recorded revenue of RM18.19 million as compared to revenue of RM31.69 million for the preceding year's corresponding quarter. This is mainly due to the decrease in the sales of tyre retreading materials.

The Group registered a loss before taxation of RM1.08 million for the current financial quarter under review as compared to the loss before taxation of RM1.61 million for the preceding year corresponding quarter. This is mainly due to higher gross profit margin and lower distribution cost and also lower general and administrative expenses recorded in current financial quarter.

B2. COMPARISON WITH IMMEDIATE PRECEDING QUARTER'S RESULTS

	Current Quarter 31.03.2026 RM	Preceding Quarter 31.12.2025 RM	Variance RM	%
Revenue	18,193,427	21,128,038	(2,934,611)	(13.89)
Loss before tax	<u>(1,081,204)</u>	<u>(2,092,078)</u>	<u>(1,010,874)</u>	<u>(48.32)</u>

The Group's revenue decreased by 13.89% from RM21.13 million recorded in the immediate preceding quarter to RM18.19 million in the current financial quarter. This is mainly due to the decrease in the sales of tyre retreading materials.

The loss before tax of the Group increased by RM1.01 million from loss of RM2.09 million in the previous financial quarter to loss of RM1.08 million in the current financial quarter which is mainly due to lower general and administrative expenses.

EVERSAFE RUBBER BERHAD [201501008542 (1133877 - V)]
(Incorporated in Malaysia)

NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2026
(con'd)

B3. COMMENTARY ON PROSPECTS

The Group will continue to face challenges on its revenue and profit margins. The Group will continue to improve its own productivity and efficiency to mitigate multiple factors. Although the outlook remains challenging, the Group stays firmly committed to resilience and vigilance, pursuing initiatives that support sustainable long-term growth.

Despite the global economic uncertainties, the Group remains cautiously optimistic about its prospects for the financial year ending 31 December 2026.

EVERSAFE RUBBER BERHAD [201501008542 (1133877 - V)]
(Incorporated in Malaysia)

NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2026
(con'd)

B4. INCOME TAX EXPENSES

	Individual Quarter		Cumulative Quarter	
	3 months ended	3 months ended	3 months ended	3 months ended
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
	RM	RM	RM	RM
Income tax expense:-				
Current financial period/year	4,500	7,000	4,500	7,000
Under/(Over) provision in prior year	-	-	-	-
Deferred tax:-				
Current financial period/year	111,348	(130,738)	111,348	(130,738)
Under/(Over) provision in prior year	(52,368)	99,578	(52,368)	99,578
Total tax expense	<u>63,480</u>	<u>(24,160)</u>	<u>63,480</u>	<u>(24,160)</u>

The applicable Malaysian income tax rate is 24% for the financial year ending 31 December 2026 (24% for the financial year ended 31 December 2025).

B5. VARIANCE OF ACTUAL PROFIT FROM PROFIT FORECAST AND PROFIT GUARANTEE

The Group has not issued any profit forecast or profit guarantee in any form of public documentation and announcement.

EVERSAFE RUBBER BERHAD [201501008542 (1133877 - V)]
(Incorporated in Malaysia)

NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2026
(con'd)

B6. STATUS OF CORPORATE PROPOSALS

There were no corporate proposals announced as at the date of this report.

B7. GROUP BORROWINGS AND DEBT SECURITIES

Total Group's borrowings (all of which are secured against the Group's assets) as at 31 March 2026 are as follows:-

	<u>Long term</u>		<u>As at 31.03.2026</u> <u>Short term</u>		<u>Total borrowings</u>	
	USD/RMB	RM	USD/RMB/€	RM	USD/RMB/€	RM
Secured:						
Bankers' acceptance						
- USD	-	-	465,362	1,882,854	465,362	1,882,854
- RMB	-	-	4,774,110	2,796,674	4,774,110	2,796,674
- EURO	-	-	76,925	378,935	76,925	378,935
Bankers' acceptance	-	-	-	6,326,999	-	6,326,999
Term loans	-	11,390,820	-	6,984,294	-	18,375,114
Hire purchase and lease creditors	-	-	-	-	-	-
Bank overdrafts	-	-	-	5,933,983	-	5,933,983
Total		11,390,820		24,303,739		35,694,559

	<u>Long term</u>		<u>As at 31.03.2025</u> <u>Short term</u>		<u>Total borrowings</u>	
	USD	RM	USD	RM	USD	RM
Secured:						
Bankers' acceptance						
- USD	-	-	48,477	214,850	48,477	214,850
- RMB	-	-	4,434,394	2,706,311	4,434,394	2,706,311
Bankers' acceptance	-	-	-	19,071,921	-	19,071,921
Term loans	-	17,880,885	-	5,938,620	-	23,819,505
Hire purchase and lease creditors	-	-	-	-	-	-
Bank overdrafts	-	-	-	2,931,196	-	2,931,196
Total		17,880,885		30,862,898		48,743,783

B8. MATERIAL LITIGATION

There were no material litigations pending as at the date of this announcement.

EVERSAFE RUBBER BERHAD [201501008542 (1133877 - V)]
(Incorporated in Malaysia)

NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2026
(con'd)

B9. DIVIDENDS

The Board of Directors does not recommend any dividend for the current financial quarter under review.

B10. LOSS PER SHARE

The basic and diluted earnings per share for the current financial quarter and current period of 31 March 2026 are computed as follows:

	Individual Quarter		Cumulative Quarter	
	3 months ended	3 months ended	3 months ended	3 months ended
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
	RM	RM	RM	RM
Basic				
Loss attributable to equity holders of the Company	<u>(1,144,684)</u>	<u>(1,585,786)</u>	<u>(1,144,684)</u>	<u>(1,585,786)</u>
Weighted average number of ordinary shares	<u>240,593,796</u>	<u>240,593,796</u>	<u>240,593,796</u>	<u>240,593,796</u>
Basic loss per ordinary share (sen)	<u>(0.48)</u>	<u>(0.66)</u>	<u>(0.48)</u>	<u>(0.66)</u>
Diluted				

The diluted earnings per share equals basic earnings per share because there are no potentially dilutive instruments in existence as at the end of each reporting period.

EVERSAFE RUBBER BERHAD [201501008542 (1133877 - V)]
(Incorporated in Malaysia)

NOTES TO THE INTERIM FINANCIAL REPORT FOR THE FIRST (1ST) QUARTER ENDED 31 MARCH 2026
(con'd)

B11. NOTES TO THE CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

Loss before taxation is arrived at after charging/(crediting):-

	Individual Quarter		Cumulative Quarter	
	3 months ended	3 months ended	3 months ended	3 months ended
	31.03.2026	31.03.2025	31.03.2026	31.03.2025
	RM	RM	RM	RM
Interest income	(41,164)	(43,286)	(41,164)	(43,286)
Other income including investment income	-	-	-	-
Interest expense	532,024	660,359	532,024	660,359
Depreciation of property, plant and equipment	1,569,570	1,642,353	1,569,570	1,642,353
Amortisation of government grant	(7,362)	(7,363)	(7,362)	(7,363)
Reversal of inventories written down	-	-	-	-
Gain on disposal of property, plant and equipment	31,107	(2,830)	31,107	(2,830)
Impairment of assets	-	-	-	-
Impairment loss on trade receivables	53,874	75,055	53,874	75,055
Reversal of impairment loss on trade receivables	-	-	-	-
Fair value loss/(gain) on quoted investments	-	-	-	-
Foreign exchange (gain)/loss - net	194,151	(515,949)	194,151	(515,949)
Exceptional items	-	-	-	-