

# YBS INTERNATIONAL BERHAD

(Formerly known as LNG RESOURCES BERHAD)

(Company No: 582043-K)

(Incorporated in Malaysia)

## CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

For the six months ended 30 September 2018 - unaudited

	Current quarter Three months ended 30 September		Cumulative quarter Six months ended 30 September	
	2018 RM'000	2017 RM'000	2018 RM'000	2017 RM'000
Revenue	19,171	21,132	37,757	40,523
Cost of sales	(15,255)	(17,215)	(30,826)	(33,017)
Gross profit	3,916	3,917	6,931	7,506
Other operating income	440	227	1,305	489
Selling and distribution expenses	(157)	(147)	(325)	(323)
Administrative expenses	(2,074)	(2,508)	(3,806)	(4,870)
Other operating expenses	(70)	(280)	(188)	(814)
Operating profit	2,055	1,209	3,917	1,988
Finance income	9	9	15	22
Finance costs	(168)	(183)	(354)	(395)
Profit before tax	1,896	1,035	3,578	1,615
Tax expense	(503)	(378)	(998)	(632)
Net profit for the period	1,393	657	2,580	983
Other comprehensive income/(loss) for the period, net of tax <i>Items that are or may be reclassified subsequently to profit or loss</i> Foreign currency exchange differences on translation of foreign operations	(83)	(91)	(98)	(12)
Total comprehensive income for the period	1,310	566	2,482	971
Net profit attributable to:				
Owners of the Company	1,460	718	2,751	1,130
Non-controlling interests	(67)	(61)	(171)	(147)
Net profit for the period	1,393	657	2,580	983
Total comprehensive income attributable to:				
Owners of the Company	1,378	628	2,654	1,119
Non-controlling interests	(68)	(62)	(172)	(148)
Total comprehensive income for the period	1,310	566	2,482	971

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## CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME (continued)

For the six months ended 30 September 2018 - unaudited

	Current quarter		Cumulative quarter	
	Three months ended		Six months ended	
	30 September		30 September	
	2018	2017	2018	2017
	RM'000	RM'000	RM'000	RM'000
Earnings per share attributable to owners of the Company (sen per share)				
Basic	0.60	0.30	1.14	0.47
Diluted	-	-	-	-

The condensed consolidated statement of comprehensive income should be read in conjunction with the audited financial statements for the year ended 31 March 2018 and the accompanying notes attached to the interim financial statements.

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## CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 30 September 2018

	30 September 2018 (Unaudited) RM'000	31 March 2018 (Audited) RM'000
<b>Non-current assets</b>		
Property, plant and equipment	34,739	35,305
Investment properties	645	653
Prepaid lease rentals	1,752	1,804
Goodwill	10,698	10,656
Deferred tax assets	366	406
Receivables, deposits and prepayments	233	231
	<u>48,433</u>	<u>49,055</u>
<b>Current assets</b>		
Inventories	11,268	11,138
Receivables, deposits and prepayments	16,208	16,650
Current tax recoverable	482	559
Fixed deposits with licensed banks	699	93
Cash and bank balances	6,235	6,001
	<u>34,892</u>	<u>34,441</u>
<b>Current liabilities</b>		
Payables and accrued liabilities	11,118	12,650
Current tax payable	152	104
Borrowings – Bank overdrafts	2,027	1,717
Borrowings – Others	7,176	7,572
	<u>20,473</u>	<u>22,043</u>
<b>Net current assets</b>	<u>14,419</u>	<u>12,398</u>
	<u>62,852</u>	<u>61,453</u>
<b>Equity</b>		
Share capital	35,116	35,116
Exchange fluctuation reserve	501	598
Retained profits	22,389	19,638
<b>Equity attributable to owners of the Company</b>	<u>58,006</u>	<u>55,352</u>
Non-controlling interests	813	1,083
<b>Total equity</b>	<u>58,819</u>	<u>56,435</u>
<b>Non-current liabilities</b>		
Borrowings – Others	2,492	3,530
Deferred tax liabilities	1,312	1,247
Deferred income on government grant	229	241
	<u>4,033</u>	<u>5,018</u>
	<u>62,852</u>	<u>61,453</u>
Net assets per share attributable to owners of the Company (RM)	<u>0.24</u>	<u>0.23</u>

The condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the year ended 31 March 2018 and the accompanying notes attached to the interim financial statements.

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## CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY For the six months ended 30 September 2018 - unaudited

	Attributable to owners of the Company			Total RM'000	Non-controlling interests RM'000	Total equity RM'000
	Share capital RM'000	Non- distributable  Exchange fluctuation reserve RM'000	Distributable  Retained profits RM'000			
<b>At 1 April 2018</b>	35,116	598	19,638	55,352	1,083	56,435
<b>Total comprehensive income/(loss) for the period</b>						
Net profit for the period	-	-	2,751	2,751	(171)	2,580
Other comprehensive loss:						
- Foreign currency exchange differences on translation of foreign operations	-	(97)	-	(97)	(1)	(98)
	-	(97)	2,751	2,654	(172)	2,482
<b>Changes in ownership interests in a subsidiary</b>						
	-	-	-	-	(98)	(98)
<b>At 30 September 2018</b>	<b>35,116</b>	<b>501</b>	<b>22,389</b>	<b>58,006</b>	<b>813</b>	<b>58,819</b>

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## CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (continued) For the six months ended 30 September 2018 - unaudited

	Attributable to owners of the Company			Total RM'000	Non-controlling interests RM'000	Total equity RM'000
	Share capital RM'000	Non- distributable  Exchange fluctuation reserve RM'000	Distributable  Retained profits RM'000			
<b>At 1 April 2017</b>	35,116	721	19,325	55,162	1,179	56,341
<b>Total comprehensive income/(loss) for the period</b>						
Net profit for the period	-	-	1,130	1,130	(147)	983
Other comprehensive income: - Foreign currency exchange differences on translation of foreign operations	-	(11)	-	(11)	(1)	(12)
	-	(11)	1,130	1,119	(148)	971
<b>At 30 September 2017</b>	<b>35,116</b>	<b>710</b>	<b>20,455</b>	<b>56,281</b>	<b>1,031</b>	<b>57,312</b>

The condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the year ended 31 March 2018 and the accompanying notes attached to the interim financial statements.

# YBS INTERNATIONAL BERHAD

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## CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

For the six months ended 30 September 2018 – unaudited

	Six months ended 30 September	
	2018	2017
	RM'000	RM'000
<b>Operating Cash Flows</b>		
Net profit for the financial period	2,580	983
Adjustments for:		
Depreciation of property, plant and equipment	2,190	2,340
Amortisation of prepaid lease rentals	52	53
Depreciation of investment properties	7	7
Amortisation of deferred income on government grant	(11)	(20)
Finance costs	354	395
Finance income	(15)	(22)
Gain on disposal of property, plant and equipment	(3)	-
Unrealised foreign currency exchange (gain)/losses	(586)	423
Tax expense	998	632
<b>Operating profit before changes in working capital</b>	5,566	4,791
Changes in working capital:		
Inventories	(131)	(369)
Receivables	1,079	(793)
Payables	(1,853)	966
<b>Cash generated from operations</b>	4,661	4,595
Interest paid	(354)	(395)
Tax paid	(796)	(568)
Tax refunded	19	22
<b>Net operating cash flow</b>	3,530	3,654
<b>Investing Cash Flows</b>		
Purchases of property, plant and equipment	(1,589)	(2,188)
Interest received	15	22
Proceeds from disposal of property, plant and equipment	3	2
<b>Net investing cash flow</b>	(1,571)	(2,164)
<b>Financing Cash Flows</b>		
Acquisition of non-controlling interests	(140)	-
Drawdown of additional term loans	1,888	1,804
Drawdown of bankers' acceptances	4,134	4,117
Repayment of bankers' acceptances	(3,989)	(3,954)
Repayment of finance lease liabilities	(463)	(448)
Repayment of term loans	(3,002)	(3,194)
(Placement)/Withdrawals of fixed deposits pledged as securities	(4)	4
<b>Net financing cash flow</b>	(1,576)	(1,671)
<b>Net changes in cash and cash equivalents</b>	383	(181)
Effects of changes in exchange rate	143	225
Cash and cash equivalents at 1 April	4,284	2,655
<b>Cash and cash equivalents at 30 September</b>	4,810	2,699

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## CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (continued)

For the six months ended 30 September 2018 – unaudited

	Six months ended 30 September	
	2018	2017
	RM'000	RM'000
Cash and cash equivalents comprise of:		
Cash and bank balances	6,235	4,469
Fixed deposits with licensed banks	699	103
Bank overdrafts	(2,027)	(1,770)
Pledged deposits	(97)	(103)
	<u>4,810</u>	<u>2,699</u>

The condensed consolidated statement of cash flows should be read in conjunction with the audited financial statements for the year ended 31 March 2018 and the accompanying notes attached to the interim financial statements.

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## NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

### A. Notes pursuant to Malaysian Financial Reporting Standard 134 *Interim Financial Reporting*

#### A1. Basis of preparation

The condensed consolidated interim financial statements are unaudited and have been prepared in accordance with Malaysian Financial Reporting Standard (“MFRS”) 134 *Interim Financial Reporting* issued by the Malaysian Accounting Standards Board and paragraph 9.22 of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad.

The condensed consolidated interim financial statements also comply with IAS 34 Interim Financial Reporting issued by the International Accounting Standards Board and should be read in conjunction with the audited financial statements of the Group for the year ended 31 March 2018.

The consolidated financial statements of the Group for the year ended 31 March 2018 are available upon request from the Company’s registered office at 57-G Persiaran Bayan Indah, Bayan Bay, Sungai Nibong, 11900 Penang.

The notes attached to the 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 March 2018.

#### A2. Significant accounting policies

The significant accounting policies adopted are consistent with those of the audited financial statements for the year ended 31 March 2018, except for the adoption of the following MFRSs, Amendments and/or IC Interpretations:

*Effective for financial periods beginning on or after 1 January 2018*

- MFRS 9 Financial Instruments
- MFRS 15 Revenue from Contracts with customers
- MFRS 15 Clarifications to MFRS 15
- Amendments to MFRS 128 Investment in Associates and Joint Ventures classified as “Annual Improvements to MFRSs 2014-2016 Cycle”
- Amendments to MFRS 140 Transfers of Investment Property
- IC Interpretation 22 - Foreign Currency Transactions and Advance Consideration

Except as described below, the accounting policies applied in these interim financial statements are the same as those applied in the Group’s consolidated financial statements as at and for the year ended 31 March 2018. The changes in accounting policies are also expected to be reflected in the Group’s consolidated financial statements as at and for the year ending 31 March 2019.

The Group has adopted MFRS 9 ‘Financial Instruments’ and MFRS 15 ‘Revenue from Contracts with Customers’ which resulted in changes in accounting policies and adjustments to the amount recognised in the financial statements. A number of new standards are effective from 1 January 2018 but they do not have a material effect on the Group’s financial statements.

#### **MFRS 9 Financial Instruments**

MFRS 9 replaces the provisions of MFRS 139 that relate to the recognition, classification and measurement of financial assets and financial liabilities, derecognition of financial instruments, impairment of financial assets and hedge accounting.



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## **A2. Significant accounting policies (continued)**

The Group have reviewed its financial assets and liabilities and are expecting the following impact from the adoption of the new standard on 1 April 2018:

The majority of the Group's financial assets are debt instruments that are currently carried as 'loans and receivables' and measured at amortised cost. These financial assets will satisfy the conditions for classification at amortised cost under MFRS 9 and hence there will be no change to the accounting for these financial assets.

There will be no impact on the Group's accounting for financial liabilities, as the new requirements only affect the accounting for financial liabilities that are designated at fair value through profit or loss and the Group does not have any of such financial liabilities. The derecognition rules have been transferred from MFRS 139 'Financial Instruments: Recognition and Measurement' and have not been changed.

The new impairment model requires the recognition of impairment provisions based on expected credit losses ("ECL") rather than only incurred credit losses as is the case under MFRS 139. It applies to financial assets classified at amortised cost, debt instruments measured at FVOCI, contract assets under MFRS 15 'Revenue from Contracts with Customers', lease receivables, loan commitments and certain financial guarantee contracts.

The Group have performed an impact assessment on MFRS 9 and concluded that the adoption of the new standard did not have a significant impact to the Group's interim financial statements.

### **MFRS 15 Revenue From Contracts With Customers**

MFRS 15 supersedes the current revenue recognition guidance including MFRS 118 Revenue, MFRS 111 Construction Contracts and the related interpretations when it became effective. MFRS 15 established a new five-step model that applies to revenue arising from contracts with customers.

The Group have undertaken an assessment of the impact and have concluded that MFRS 15 did not have a significant impact on the results and financial position of the Group.

## **A3. Seasonal or cyclical factors**

The Group's operations were not significantly affected by any seasonal or cyclical factors.

## **A4. Unusual items**

There were no unusual items affecting assets, liabilities, equity, net income or cash flows for the period under review.

## **A5. Changes in estimates**

There were no changes in estimates that have had a material effect for the period under review.

## **A6. Debt and equity securities**

There were no issues, cancellations, repurchases, resale and repayments of debt and equity securities for the period under review.

## **A7. Dividends paid**

There were no dividends paid during the period under review.

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## A8. Segment information

The Group is organised and managed into business units based on its products and services as follows:

- i. Precision engineering - Involved in the design and manufacture of high precision moulds, tools and dies.
- ii. Precision plastic injection moulding - Engaged in the precision engineering plastic injection moulding and sub-assembly.
- iii. Precision machining and stamping - Involved in the manufacture and sale of precision machining and stamping components for the telecommunication, industrial sensors, switches, electronic equipment and other industries and the provision of related specialised engineering services.
- iv. Others – Involved in the manufacture and assembly of electronic components and manufacture of paper honeycomb products.

There have been no changes in the basis of measurement of segment profit or loss from the last annual financial statements.

Information in respect of the Group's reportable segments for the period ended 30 September 2018 was as follows:

	<b>Precision engineering RM'000</b>	<b>Precision plastic injection moulding RM'000</b>	<b>Precision machining and stamping RM'000</b>	<b>Others RM'000</b>	<b>Total RM'000</b>
External revenue	6,832	9,285	20,942	698	37,757
Inter-segment revenue	1,588	430	85	-	2,103
Reportable segment profit/(loss)	1,449	2,099	2,328	(58)	5,818
Reportable segment assets	22,340	14,822	45,817	2,662	85,641
Reportable segment liabilities	7,557	2,023	19,076	1,234	29,890

Reconciliation of reportable segment profit:

	<b>Period to date RM'000</b>
Total profit for reportable segments	5,818
Depreciation and amortisation	(2,249)
Finance costs	(354)
Finance income	15
Unallocated corporate expenses	(106)
Elimination of inter-segment profits	454
Consolidated profit before tax	3,578

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## A9. Events after the end of the interim period

There were no events after the current period ended 30 September 2018 that has not been reflected in this quarterly report.

## A10. Changes in the composition of the Group

There were no changes in the composition of the Group for the current period ended 30 September 2018.

## A11. Capital expenditure

The major additions of property, plant and equipment during the current quarter and period ended 30 September 2018 were as follows:

	<b>Current quarter RM'000</b>	<b>Period to date RM'000</b>
Additions	219	1,560

## A12. Material commitments

As at 30 September 2018, the Group has the following material commitments:

	<b>RM'000</b>
<b>Contracted but not provided for:</b>	
Capital expenditure	438
Operating lease	2,220
Total	<u>2,658</u>

## A13. Changes in contingent liabilities or contingent assets

There were no contingent liabilities or contingent assets arising since the end of the last annual reporting period.

## A14. Related party transactions

Related party transactions have been entered into in the normal course of business under normal trade terms. The related party transaction of the Group was as follows:

	<b>Current quarter RM'000</b>	<b>Period to date RM'000</b>
Transactions with company in which Directors have substantial interest		
- Purchase	32	32

In the opinion of the Directors, the above transactions have been entered into in the ordinary course of business and have been established under terms no less favorable than those transacted with unrelated parties.

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## B. Notes pursuant to Chapter 9, Appendix 9B of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad

### B1. Performance review

#### Financial performance

	Current quarter		Period to date	
	Three months ended		Six months ended	
	30 September		30 September	
	2018	2017	2018	2017
	RM'000	RM'000	RM'000	RM'000
Precision engineering	3,312	3,223	6,832	6,467
Precision plastic injection moulding	3,860	7,236	9,285	12,840
Precision machining and stamping	11,634	10,416	20,942	20,706
Others	365	257	698	510
	<u>19,171</u>	<u>21,132</u>	<u>37,757</u>	<u>40,523</u>

The Group reported revenue of RM37.757 million for the current period ended 30 September 2018, representing a decrease of 6.8% as compared to the prior corresponding period ended 30 September 2017. For the current quarter ended 30 September 2018, the Group achieved revenue of RM19.171 million as compared to the prior year corresponding quarter of RM21.132 million. The decline in revenue for the current period and quarter was mainly due to the decrease in revenue contribution from the precision plastic injection moulding segment.

The Group's profit before tax amounted to RM3.578 million and RM1.896 million for the current period and quarter as compared to RM1.615 million and RM1.035 million respectively in the prior year corresponding period. The increase in profit before tax was mainly due to decrease in operating expenses and foreign currency exchange gain in the current quarter/period.

#### Precision engineering segment

Revenue from the precision engineering segment for the current period and quarter ended 30 September 2018 increased by 5.6% and 2.8% respectively as compared to previous year's corresponding period due to increase in orders from one of its major customers.

#### Precision plastic injection moulding segment

Revenue for the current period and quarter ended 30 September 2018 declined by 27.7% and 46.7% respectively as compared to previous year's corresponding period primarily due to drop in insert moulding orders from its customer.

#### Precision machining and stamping segment

Revenue from precision machining and stamping segment for the current period and quarter ended 30 September 2018 increased by 1.1% and 11.7% as compared to previous year's corresponding period. The increase was mainly due to increase in orders for its stamping and machining parts during the period.

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## B1. Performance review (continued)

### Gross profit

The Group's gross profit for the current quarter amounted to RM3.916 million approximates the gross profit for the last year corresponding quarter of RM3.917 million. For the current financial period, the Group's gross profit dropped from RM7.506 million to RM6.931 million in tandem with the decrease in the Group's revenue.

## B2. Comment on material change in profit before tax

	Current quarter RM'000	Preceding quarter RM'000	Variance	
			RM'000	%
Revenue	19,171	18,586	585	3%
Profit before tax	1,896	1,682	214	13%

The Group recorded a profit before tax of RM1.896 million in the current quarter as compared to RM1.682 million in the preceding quarter ended 30 June 2018. The increase in profit before tax was due to higher revenue in the current quarter.

## B3. Future prospects

The economic environment remains uncertain and challenging. Rising competition and volatility of US Dollar against Ringgit Malaysia are expected to affect the Group's results. Nevertheless, the Group will continue its efforts to grow its sales and increase capacity utilisation as well as improve operational efficiency.

Premised on the above, the Group remained cautious on the overall outlook for financial year ending 2019.

## B4. Statement by the Board of Directors on revenue or profit estimate, forecast, projection or internal targets

The Group did not announce any revenue or profit estimate, forecast, projection or internal targets for the financial period ended 30 September 2018.

## B5. Variance of actual profit from profit forecast or shortfall in the profit guarantee (only applicable to the final quarter for corporations which have previously announced or disclosed a profit forecast or profit guarantee in a public document)

Not applicable.

## B6. Income tax expense

	Current quarter RM'000	Period to date RM'000
Income tax	415	895
Deferred tax	88	103
	<u>503</u>	<u>998</u>

The effective tax rate of the Group is higher than the statutory tax rate of 24% mainly due to certain expenses which were not deductible for income tax purposes and losses of certain subsidiaries cannot be set off against taxable profits generated by the other subsidiaries.

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## B7. Status of corporate proposals

There is no outstanding uncompleted corporate proposals as at the date of this quarterly report.

## B8. Borrowings and debt securities

The Group's loans and borrowings as at the end of the reporting period were as follows:

	Short term RM'000	Long term RM'000	Total RM'000
<i>Secured</i>			
Bank overdrafts	2,027	-	2,027
Bankers' acceptance	2,525	-	2,525
Finance lease liabilities	770	518	1,288
Term loans	3,881	1,974	5,855
	<u>9,203</u>	<u>2,492</u>	<u>11,695</u>

Loans and borrowings denominated in currencies other than Ringgit Malaysia were as follows:

	Short term RM'000	Long term RM'000	Total RM'000
United States Dollar	1,022	-	1,022
Vietnamese Dong	744	-	744
Indian Rupees	33	-	33

## B9. Material litigation

The Group is not engaged in any material litigation either as plaintiff or defendant and the Directors do not have any knowledge of any proceedings pending or threatened against the Group as at the date of this quarterly report.

## B10. Dividends

The Directors do not recommend any dividend for the period under review.

## B11. Earnings per share

### *Basic earnings per ordinary share*

The calculation of basic earnings per ordinary share for the current quarter and financial period to date was based on the net profit attributable to owners of the Company and the weighted average number of ordinary shares in issue, excluding treasury shares, in the respective periods as follows:

	Current quarter	Period to date
Net profit attributable to owners of the Company (RM'000)	1,460	2,751
Weighted average number of ordinary shares in issue (units)	<u>241,994,985</u>	<u>241,994,985</u>
<b>Basic earnings per ordinary share (sen)</b>	<u>0.60</u>	<u>1.14</u>

### *Diluted earnings per ordinary share*

Not applicable.

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## B12. Auditor's report on preceding annual financial statements

The auditor's report on the audited financial statements for the year ended 31 March 2018 was not qualified.

## B13. Profit for the period

	<b>Current quarter RM'000</b>	<b>Period to date RM'000</b>
<b>Profit for the period is arrived at after charging:</b>		
Amortisation of prepaid lease rentals	26	52
Foreign currency exchange losses	70	188
Depreciation	1,146	2,197
Finance costs	168	354
	<hr/>	<hr/>
<b>and after crediting:</b>		
Amortisation of deferred income on government grant	5	11
Foreign currency exchange gain	275	958
Finance income	9	15
	<hr/> <hr/>	<hr/> <hr/>

Other than the above, there were no other income including investment income, provision for and write off of receivables, provision for and write off of inventories, gain or loss on disposal of quoted or unquoted investments or properties, impairment of assets, gain or loss on derivatives and exceptional items for the current quarter and period ended 30 September 2018.

## B14. Derivative financial instruments

The Group does not have any derivative financial instruments at the end of the reporting period.

## B15. Fair value changes of financial liabilities

The Group does not have any financial liabilities that are measured at fair value through profit or loss.