

YBS INTERNATIONAL BERHAD

(Formerly known as LNG RESOURCES BERHAD)

(Company No: 582043-K)

(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

For the nine months ended 31 December 2018 - unaudited

	Current quarter Three months ended 31 December		Cumulative quarter Nine months ended 31 December	
	2018 RM'000	2017 RM'000	2018 RM'000	2017 RM'000
Revenue	15,886	18,024	53,643	58,547
Cost of sales	(13,121)	(15,509)	(43,947)	(48,526)
Gross profit	2,765	2,515	9,696	10,021
Other operating income	273	166	1,578	655
Selling and distribution expenses	(156)	(161)	(481)	(484)
Administrative expenses	(2,343)	(2,198)	(6,149)	(7,068)
Other operating expenses	91	(580)	(97)	(1,394)
Operating profit/(loss)	630	(258)	4,547	1,730
Finance income	16	9	31	31
Finance costs	(152)	(187)	(506)	(582)
Profit/(Loss) before tax	494	(436)	4,072	1,179
Tax expense	(7)	(214)	(1,005)	(846)
Net profit/(loss) for the period	487	(650)	3,067	333
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	28	(65)	(70)	(77)
Total comprehensive income/(loss) for the period	515	(715)	2,997	256
Net profit/(loss) attributable to:				
Owners of the Company	498	(590)	3,249	540
Non-controlling interests	(11)	(60)	(182)	(207)
Net profit/(loss) for the period	487	(650)	3,067	333
Total comprehensive income/(loss) attributable to:				
Owners of the Company	526	(651)	3,180	468
Non-controlling interests	(11)	(64)	(183)	(212)
Total comprehensive income/(loss) for the period	515	(715)	2,997	256

YBS INTERNATIONAL BERHAD

(Formerly known as LNG RESOURCES BERHAD)

(Company No: 582043-K)

(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME (continued)

For the nine months ended 31 December 2018 - unaudited

	Current quarter		Cumulative quarter	
	Three months ended		Nine months ended	
	31 December		31 December	
	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	0.21	(0.24)	1.34	0.22
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.

YBS INTERNATIONAL BERHAD

(Formerly known as LNG RESOURCES BERHAD)

(Company No: 582043-K)

(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 31 December 2018

	31 December 2018 (Unaudited) RM'000	31 March 2018 (Audited) RM'000
Non-current assets		
Property, plant and equipment	33,829	35,305
Investment properties	642	653
Prepaid lease rentals	1,725	1,804
Goodwill	10,698	10,656
Deferred tax assets	405	406
Receivables, deposits and prepayments	234	231
	<u>47,533</u>	<u>49,055</u>
Current assets		
Inventories	11,699	11,138
Receivables, deposits and prepayments	12,989	16,650
Current tax recoverable	685	559
Fixed deposits with licensed banks	1,208	93
Cash and bank balances	8,228	6,001
	<u>34,809</u>	<u>34,441</u>
Current liabilities		
Payables and accrued liabilities	11,322	12,650
Current tax payable	40	104
Borrowings – Bank overdrafts	1,962	1,717
Borrowings – Others	5,931	7,572
	<u>19,255</u>	<u>22,043</u>
Net current assets	<u>15,554</u>	<u>12,398</u>
	<u>63,087</u>	<u>61,453</u>
Equity		
Share capital	35,116	35,116
Exchange fluctuation reserve	529	598
Retained profits	22,887	19,638
Equity attributable to owners of the Company	<u>58,532</u>	<u>55,352</u>
Non-controlling interests	802	1,083
Total equity	<u>59,334</u>	<u>56,435</u>
Non-current liabilities		
Borrowings – Others	2,276	3,530
Deferred tax liabilities	1,253	1,247
Deferred income on government grant	224	241
	<u>3,753</u>	<u>5,018</u>
	<u>63,087</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.

YBS INTERNATIONAL BERHAD

(Formerly known as LNG RESOURCES BERHAD)

(Company No: 582043-K)

(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

For the nine months ended 31 December 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			
At 1 April 2018	35,116	598	19,638	55,352	1,083	56,435
Total comprehensive income/(loss) for the period						
Net profit/(loss) for the period	-	-	3,249	3,249	(182)	3,067
Other comprehensive loss:						
- Foreign currency exchange differences on translation of foreign operations	-	(69)	-	(69)	(1)	(70)
	-	(69)	3,249	3,180	(183)	2,997
Changes in ownership interests in a subsidiary						
	-	-	-	-	(98)	(98)
At 31 December 2018	35,116	529	22,887	58,532	802	59,334

YBS INTERNATIONAL BERHAD

(Formerly known as LNG RESOURCES BERHAD)
 (Company No: 582043-K)
 (Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY (continued) For the nine months ended 31 December 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			
At 1 April 2017	35,116	721	19,325	55,162	1,179	56,341
Total comprehensive income/(loss) for the period						
Net profit/(loss) for the period	-	-	540	540	(207)	333
Other comprehensive loss:						
- Foreign currency exchange differences on translation of foreign operations	-	(72)	-	(72)	(5)	(77)
	-	(72)	540	468	(212)	256
At 31 December 2017	35,116	649	19,865	55,630	967	56,597

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

(Formerly known as LNG RESOURCES BERHAD)

(Company No: 582043-K)

(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

For the nine months ended 31 December 2018 – unaudited

	Nine months ended 31 December	
	2018 RM'000	2017 RM'000
Operating Cash Flows		
Net profit for the period	3,067	333
Adjustments for:		
Depreciation of property, plant and equipment	3,422	3,693
Amortisation of prepaid lease rentals	79	79
Depreciation of investment properties	11	11
Amortisation of deferred income on government grant	(17)	(30)
Finance costs	506	582
Impairment loss on loans and receivables	109	-
Property, plant and equipment written off	8	-
Reversal of impairment loss on loans and receivables	(99)	-
Finance income	(31)	(31)
Loss on disposal of property, plant and equipment	12	-
Unrealised foreign currency exchange (gain)/losses	(546)	540
Tax expense	1,005	846
Operating profit before changes in working capital	7,526	6,023
Changes in working capital:		
Inventories	(561)	838
Receivables	4,074	1,904
Payables	(1,537)	(1,822)
Cash generated from operations	9,502	6,943
Interest paid	(506)	(582)
Tax paid	(1,209)	(1,088)
Tax refunded	19	21
Net operating cash flow	7,806	5,294
Investing Cash Flows		
Purchases of property, plant and equipment	(1,821)	(1,938)
Interest received	31	31
Proceeds from disposal of property, plant and equipment	48	2
Net investing cash flow	(1,742)	(1,905)
Financing Cash Flows		
Acquisition of non-controlling interests	(140)	-
Drawdown of additional term loans	2,628	3,052
Drawdown of bankers' acceptances	6,521	6,520
Repayment of bankers' acceptances	(6,514)	(6,377)
Repayment of finance lease liabilities	(693)	(692)
Repayment of term loans	(4,836)	(5,060)
(Placement)/Withdrawals of fixed deposits pledged as securities	(5)	8
Net financing cash flow	(3,039)	(2,549)
Net changes in cash and cash equivalents	3,025	840
Effects of changes in exchange rate	67	215
Cash and cash equivalents at 1 April	4,284	2,655
Cash and cash equivalents at 31 December	7,376	3,710

YBS INTERNATIONAL BERHAD

(Formerly known as LNG RESOURCES BERHAD)

(Company No: 582043-K)

(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (continued)

For the nine months ended 31 December 2018 – unaudited

	Nine months ended 31 December	
	2018	2017
	RM'000	RM'000
Cash and cash equivalents comprise of:		
Cash and bank balances	8,228	5,281
Fixed deposits with licensed banks	1,208	98
Bank overdrafts	(1,962)	(1,571)
Pledged deposits	(98)	(98)
	<u>7,376</u>	<u>3,710</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.

YBS INTERNATIONAL BERHAD

(Formerly known as LNG RESOURCES BERHAD)

(Company No: 582043-K)

(Incorporated in Malaysia)

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
- 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.

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:

YBS INTERNATIONAL BERHAD

(Formerly known as LNG RESOURCES BERHAD)

(Company No: 582043-K)

(Incorporated in Malaysia)

A2. Significant accounting policies (continued)

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 fair value through other comprehensive income, 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.

YBS INTERNATIONAL BERHAD

(Formerly known as LNG RESOURCES BERHAD)

(Company No: 582043-K)

(Incorporated in Malaysia)

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 31 December 2018 was as follows:

	Precision engineering RM'000	Precision plastic injection moulding RM'000	Precision machining and stamping RM'000	Others RM'000	Total RM'000
External revenue	9,285	12,308	30,921	1,129	53,643
Inter-segment revenue	2,661	448	119	-	3,228
Reportable segment profit/(loss)	2,031	2,351	3,603	(3)	7,982
Reportable segment assets	23,097	14,696	43,254	4,467	85,514
Reportable segment liabilities	8,374	2,178	16,730	2,996	30,278

Reconciliation of reportable segment profit:

	Period to date RM'000
Total profit for reportable segments	7,982
Depreciation and amortisation	(3,512)
Finance costs	(506)
Finance income	31
Unallocated corporate expenses	(232)
Elimination of inter-segment profits	309
Consolidated profit before tax	4,072

YBS INTERNATIONAL BERHAD

(Formerly known as LNG RESOURCES BERHAD)

(Company No: 582043-K)

(Incorporated in Malaysia)

A9. Events after the end of the interim period

There were no events after the current period ended 31 December 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 31 December 2018.

A11. Capital expenditure

The major additions of property, plant and equipment during the current quarter and period ended 31 December 2018 were as follows:

	Current quarter RM'000	Period to date RM'000
Additions	232	1,792

A12. Material commitments

As at 31 December 2018, the Group has the following material commitments:

	RM'000
Contracted but not provided for:	
Capital expenditure	472
Operating lease	2,091
Total	<u>2,563</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:

	Current quarter RM'000	Period to date RM'000
Transactions with company in which Directors have substantial interest		
- Purchase	-	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.

YBS INTERNATIONAL BERHAD

(Formerly known as LNG RESOURCES BERHAD)

(Company No: 582043-K)

(Incorporated in Malaysia)

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		Nine months ended	
	31 December		31 December	
	2018	2017	2018	2017
	RM'000	RM'000	RM'000	RM'000
Precision engineering	2,453	2,649	9,285	9,116
Precision plastic injection moulding	3,023	5,428	12,308	18,268
Precision machining and stamping	9,979	9,678	30,921	30,384
Others	431	269	1,129	779
	<u>15,886</u>	<u>18,024</u>	<u>53,643</u>	<u>58,547</u>

The Group reported revenue of RM53.643 million for the current period ended 31 December 2018, representing a decrease of 8.4% as compared to the prior corresponding period ended 31 December 2017. For the current quarter ended 31 December 2018, the Group achieved revenue of RM15.886 million as compared to the prior period corresponding quarter of RM18.024 million. The decline in revenue for the current period and quarter was mainly due to decrease in revenue contribution from the precision plastic injection moulding segment.

The Group's profit before tax for the current period ended 31 December 2018 increased to RM4.072 million from RM1.179 million recorded in the prior corresponding period ended 31 December 2017. For the current quarter ended 31 December 2018, the Group recorded a profit before tax of RM0.494 million as compared to a loss before tax of RM0.436 million recorded in the prior period corresponding quarter. The increase in the Group's profit before tax was mainly due to foreign currency exchange gain in the current period.

Precision engineering segment

Revenue from the precision engineering segment for the current period ended 31 December 2018 increased by 1.9% as compared to previous year's corresponding period. For the current quarter, revenue decreased by 7.4% as compared to prior period corresponding quarter mainly due to reduced orders from a customer.

Precision plastic injection moulding segment

Revenue for the current period and quarter ended 31 December 2018 declined by 32.6% and 44.3% 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 31 December 2018 increased by 1.8% and 3.1% 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.

Gross profit

Gross profit for the period ended 31 December 2018 decreased by 3.2% to RM9.696 million. The decline in gross profit was in tandem with the decrease in the Group's revenue.

YBS INTERNATIONAL BERHAD

(Formerly known as LNG RESOURCES BERHAD)

(Company No: 582043-K)

(Incorporated in Malaysia)

B1. Performance review (continued)

Gross profit (continued)

Despite the decrease in gross profit for the period ended 31 December 2018, the Group's gross profit for the current quarter ended 31 December 2018 recorded an increase of 10% to RM2.765 million. The increase in the gross profit for the current quarter was mainly due to higher profit contribution from the precision machining and stamping segment.

B2. Comment on material change in profit before tax

	Current quarter RM'000	Preceding quarter RM'000	Variance RM'000	%
Revenue	15,886	19,171	(3,285)	(17%)
Profit before tax	494	1,896	(1,402)	(74%)

The Group recorded a profit before tax of RM0.494 million in the current quarter as compared to RM1.896 million in the preceding quarter ended 30 September 2018. The decrease in profit before tax was in tandem with the drop in revenue for 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 31 December 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	102	997
Deferred tax	(95)	8
	<u>7</u>	<u>1,005</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.

YBS INTERNATIONAL BERHAD

(Formerly known as LNG RESOURCES BERHAD)

(Company No: 582043-K)

(Incorporated in Malaysia)

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	1,962	-	1,962
Bankers' acceptance	2,387	-	2,387
Finance lease liabilities	681	378	1,059
Term loans	2,863	1,898	4,761
	<u>7,893</u>	<u>2,276</u>	<u>10,169</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	361	-	361
Vietnamese Dong	1,006	-	1,006
Indian Rupees	26	-	26

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)	498	3,249
Weighted average number of ordinary shares in issue (units)	<u>241,994,985</u>	<u>241,994,985</u>
Basic earnings per ordinary share (sen)	<u>0.21</u>	<u>1.34</u>

Diluted earnings per ordinary share

Not applicable.

YBS INTERNATIONAL BERHAD

(Formerly known as LNG RESOURCES BERHAD)

(Company No: 582043-K)

(Incorporated in Malaysia)

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

	Current quarter RM'000	Period to date RM'000
Profit for the period is arrived at after charging:		
Amortisation of prepaid lease rentals	27	79
Foreign currency exchange losses	(114)	74
Impairment loss on loans and receivables	109	109
Depreciation	1,236	3,433
Loss on disposal of property, plant and equipment	15	12
Property, plant and equipment written off	8	8
Finance costs	152	506
and after crediting:		
Amortisation of deferred income on government grant	6	17
Foreign currency exchange gain	(105)	853
Finance income	16	31
Reversal of impairment loss on loans and receivables	99	99

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 31 December 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.