

OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL REPORT

Interim financial report on results for the quarter ended 31 March 2021.

The figures have not been audited.

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	CURRENT YEAR QUARTER UNAUDITED 31.03.2021 RM'000	PRECEDING YEAR CORRESPONDING QUARTER UNAUDITED 31.03.2020 RM'000	03 MONTHS ENDED UNAUDITED 31.03.2021 31.03.2020 RM'000 RM'000	
Revenue	13,957	17,229	13,957	17,229
Cost of revenue	(7,968)	(11,305)	(7,968)	(11,305)
	-----	-----	-----	-----
Gross profit	5,989	5,924	5,989	5,924
Other income	170	190	170	190
Research & development expenses	(527)	(671)	(527)	(671)
Administration and other expenses	(2,874)	(2,859)	(2,874)	(2,859)
Finance costs	(135)	(218)	(135)	(218)
	-----	-----	-----	-----
Profit before tax	2,623	2,366	2,623	2,366
Tax expense	(773)	(694)	(773)	(694)
	-----	-----	-----	-----
Total comprehensive income for the period	1,850	1,672	1,850	1,672
	=====	=====	=====	=====
Attributable to:				
Equity holders of the Company	1,848	1,666	1,848	1,666
Non-controlling interest	2	6	2	6
	-----	-----	-----	-----
	1,850	1,672	1,850	1,672
	=====	=====	=====	=====

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Annual Financial Report for the year ended 31 December 2020 and the accompanying explanatory notes attached to the interim financial statements.

OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL REPORT

**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME –
(continued)**

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD		
	CURRENT YEAR	PRECEDING	03 MONTHS ENDED		
		YEAR	UNAUDITED	UNAUDITED	UNAUDITED
		CORRESPONDING	QUARTER	QUARTER	QUARTER
	QUARTER	QUARTER	31.03.2021	31.03.2020	
	UNAUDITED	UNAUDITED	31.03.2021	31.03.2020	
	31.03.2021	31.03.2020	RM'000	RM'000	
	RM'000	RM'000	RM'000	RM'000	

EARNINGS PER SHARE				
Basic earnings per share (sen)	0.41	0.37	0.41	0.37
Diluted earnings per share (sen)	N/A	N/A	N/A	N/A

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Annual Financial Report for the year ended 31 December 2020 and the accompanying explanatory notes attached to the interim financial statements.

OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)
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UNAUDITED INTERIM FINANCIAL REPORT

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	UNAUDITED AS AT 31.03.2021 RM'000	AUDITED AS AT 31.12.2020 RM'000
ASSETS		
Non-current assets		
Property, plant & equipment	41,871	42,327
Development expenditure	562	315
Fixed deposits	8,347	8,301
	-----	-----
	50,780	50,943
	-----	-----
Current assets		
Inventories	5,878	6,592
Trade receivables	17,844	10,026
Other receivables, deposits & prepayments	1,707	1,392
Short term investment	28,866	26,236
Cash & bank balances	6,927	5,086
	-----	-----
	61,222	49,332
	-----	-----
Total assets	112,002	100,275
	=====	=====
EQUITY AND LIABILITIES		
Share capital	29,789	29,789
Retained earnings	41,776	41,045
	-----	-----
Equity attributable to equity holders	71,565	70,834
Non-controlling interest	89	87
	-----	-----
Total equity	71,654	70,921
	=====	=====

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Financial Report for the year ended 31 December 2020 and the accompanying explanatory notes attached to the interim financial statements.

OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL REPORT

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

– (Continued)

	UNAUDITED AS AT 31.03.2021 RM'000	AUDITED AS AT 31.12.2020 RM'000
Non-current liabilities		
Lease liabilities	2,684	2,875
Term loans	7,798	7,991
Deferred tax liabilities	3,706	3,631
	-----	-----
	14,188	14,497
	-----	-----
Current liabilities		
Trade payables	2,373	2,643
Other payables & accruals	5,126	6,646
Lease liabilities	1,672	1,838
Term loans	763	757
Bankers' acceptance	342	400
Contract liabilities	14,910	1,824
Income tax liabilities	974	749
	-----	-----
	26,160	14,857
	-----	-----
Total liabilities	40,348	29,354
	-----	-----
Total equity and liabilities	112,002	100,275
	=====	=====
Net assets per share attributable to ordinary equity holders of the Company (RM)	0.16	0.16
	=====	=====

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Financial Report for the year ended 31 December 2020 and the accompanying explanatory notes attached to the interim financial statements.

OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL REPORT

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Attributable to Equity -----Holders of the Company-----			Non- Controlling Interest RM'000	Total Equity RM'000
	Non-distributable	Distributable	Total		
	Share Capital RM'000	Retained Earnings RM'000	Total RM'000		
As at 1 January 2021	29,789	41,045	70,834	87	70,921
Profit for the period, represents total comprehensive income for the period	-	1,848	1,848	2	1,850
Dividend	-	(1,117)	(1,117)	-	(1,117)
As at 31 March 2021	<u>29,789</u>	<u>41,776</u>	<u>71,565</u>	<u>89</u>	<u>71,654</u>
As at 1 January 2020	29,789	34,227	64,016	65	64,081
Profit for the period, represents total comprehensive income for the period	-	1,666	1,666	6	1,672
Dividend	-	(1,489)	(1,489)	-	(1,489)
As at 31 March 2020	<u>29,789</u>	<u>34,404</u>	<u>64,193</u>	<u>71</u>	<u>64,264</u>

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Annual Financial Report for the year ended 31 December 2020 and the accompanying explanatory notes attached to the interim financial statements.

OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL REPORT

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

	03 MONTHS ENDED	
	UNAUDITED	UNAUDITED
	31.03.2021	31.03.2020
	RM'000	RM'000
Cash flows from operating activities		
Profit before tax	2,623	2,366
Adjustments for:-		
Depreciation	1,875	1,859
Interest expenses	135	218
Interest income	(157)	(152)
Used machine written down	6	163
Gain on disposal of property, plant & equipment	(19)	-
	-----	-----
Operating profit before working capital changes	4,463	4,454
Changes in working capital:-		
Inventories	40	(418)
Receivables	(8,133)	(6,971)
Payables	10,178	5,404
	-----	-----
Cash generated from operations	6,548	2,469
Interest paid	(135)	(218)
Interest received	157	152
Income tax paid	(473)	(711)
	-----	-----
Net cash from operating activities	6,097	1,692
	-----	-----
Cash flows from investing activities		
Addition in development expenditure	(248)	-
(Placement)/withdrawn of short term investment	(2,630)	929
Purchase of property, plant & equipment ("PPE")	(619)	(1,083)
Proceeds from disposal of property, plant & equipment	87	-
	-----	-----
Net cash used in investing activities	(3,410)	(154)
	-----	-----

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Annual Financial Report for the year ended 31 December 2020 and the accompanying explanatory notes attached to the interim financial statements.

OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL REPORT

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS - Continued

	03 MONTHS ENDED	
	UNAUDITED	UNAUDITED
	31.03.2021	31.03.2020
	RM'000	RM'000
Cash flows from financing activities		
Placement of fixed deposits under lien	(45)	(61)
(Repayment to)/Proceeds from:		
- banker acceptance	(58)	(1,518)
- finance lease liabilities	(557)	(1,276)
- term loan	(187)	(155)
	-----	-----
Net cash used in financing activities	(847)	(3,010)
	-----	-----
Net changes in cash and cash equivalents	1,840	(1,472)
Cash and cash equivalents brought forward	5,087	5,869
	-----	-----
Cash and cash equivalents carried forward	6,927	4,397
	=====	=====

NOTES TO THE STATEMENTS OF CASH FLOWS

i. Cash and cash equivalents comprise: -

Fixed deposits	8,347	8,144
Cash & bank balances	6,927	4,397
	-----	-----
	15,274	12,541
Less : Fixed deposits under lien	(8,347)	(8,144)
	-----	-----
	6,927	4,397
	=====	=====

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Annual Financial Report for the year ended 31 December 2020 and the accompanying explanatory notes attached to the interim financial statements.

UNAUDITED INTERIM FINANCIAL REPORT

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS - Continued

03 MONTHS ENDED
UNAUDITED UNAUDITED
31.03.2021 31.03.2020
RM'000 RM'000

NOTES TO THE STATEMENTS OF CASH FLOWS- (Continued)

ii. Analysis of acquisition of property, plant & equipment :-

Cash	619	1,083
Lease arrangement	200	41
Transfer from inventories	682	26
	1,501	1,150
	1,501	1,150

iii. Reconciliation of liabilities arising from financing activities: -

	Non-cash changes					As at 31.03.2021 RM'000
	As at 01.01.2021 RM'000	Principle and interest payments RM'000	Proceeds RM'000	Acquisition of PPE RM'000	Interest expense RM'000	
Bank borrowings						
- Banker acceptance	400	(404)	342	-	4	342
- Lease liabilities	4,713	(617)	-	200	60	4,356
- Term loan	8,748	(258)	-	-	71	8,561
	13,861	(1,279)	342	200	135	13,259
	13,861	(1,279)	342	200	135	13,259

	Non-cash changes					As at 31.03.2020 RM'000
	As at 01.01.2020 RM'000	Principle and interest payments RM'000	Proceeds RM'000	Acquisition of PPE RM'000	Interest expense RM'000	
Bank borrowings						
- Banker acceptance	2,048	(2,069)	530	-	21	530
- Lease liabilities	7,219	(1,371)	-	41	95	5,984
- Term loan	9,461	(257)	-	-	102	9,306
	18,728	(3,697)	530	41	218	15,820
	18,728	(3,697)	530	41	218	15,820

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Annual Financial Report for the year ended 31 December 2020 and the accompanying explanatory notes attached to the interim financial statements.

UNAUDITED INTERIM FINANCIAL REPORT – (Continued)

Notes :-

Disclosure requirements per MFRS 134 - paragraph 16

A1. (a) Accounting Policies and Methods of Computation

The quarterly report has been prepared in accordance with the reporting requirements as set out in Malaysian Financial Reporting Standards (“MFRS”) 134 “Interim Financial Reporting” and Paragraph 9.22 of the Bursa Malaysia Securities Berhad ACE Market Listing Requirements (“Bursa Securities Listing Requirements”) and should be read in conjunction with the Group’s audited financial statements for the financial year ended 31 December 2020 and the accompanying explanatory notes attached to the audited condensed consolidated financial statements.

The accounting policies and methods of computation adopted by the Group in unaudited condensed financial statements and unaudited interim financial report are consistent with those adopted in the latest audited financial statements for the financial year ended 31 December 2020.

Effective for financial periods beginning on or after 1 January 2021

Amendments to MFRS 9, MFRS 139, MFRS 7, MFRS 4 and MFRS 16	Interest Rate Benchmark Reform – Phase 2
Amendment to MFRS 16	Covid-19 Related Rent Concessions

Effective for financial periods beginning on or after 1 January 2022

Amendments to MFRS 3 MFRS 17	Reference to Conceptual Framework Insurance Contracts
Amendments to MFRS 101	Classification of Liabilities as Current or Non-current
Amendments to MFRS 101	Disclosure of Accounting Policies
Amendments to MFRS 108	Definition of Accounting Estimates
Amendments to MFRS 116	Proceeds before Intended Use
Amendments to MFRS 137	Onerous Contracts – Cost of Fulfilling a Contract
Annual improvement to MFRSs 2018-2020 Cycle	

Effective date deferred

Amendments to MFRS 10 and MFRS 128	Sales or Contribution of Assets between an Investor and its Associate or Joint Venture
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The Group will adopt the above pronouncements when they become effective in the respective financial periods. The Group is in the process of assessing the financial effect of these pronouncements upon their initial application.

A2. Qualification of Financial Statements

The Auditors’ Report on the financial statements of the Group for the year ended 31 December 2020 was not subject to any qualification.

OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL REPORT – (Continued)

Notes :- (continued)

A3. Seasonality or Cyclicity of Operations

The business operations of the Group are not materially affected by any seasonal or cyclical factors.

A4. Exceptional or Unusual Items

During the current financial quarter, there was no item of exceptional or unusual nature that affects the assets, liabilities, equity, net income or cash flows of the Group.

A5. Changes in Estimates of Amounts Reported

There was no change in estimate of amount reported that has a material effect in the current financial quarter under review.

A6. Changes in Debt Securities and Equity Securities

During the current financial quarter, there were no issuances, cancellation, repurchase, resale and repayment of debt securities and equity securities other than as disclosed below: -

A7. Dividend paid

The first interim dividend of 0.25 sen per ordinary share amounting to RM1,117,101 was declared on 22 February 2021 and paid on 12 April 2021 in respect of the year ending 31 December 2021.

OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL REPORT – (Continued)

Notes :- (continued)

A8. Segmental Reporting

	Hardware	Solutions		Consolidated
	RM'000	and Services	Elimination	RM'000
		RM'000	RM'000	
03 months ended 31 March 2021				
External sales	1,159	12,798	-	13,957
Intersegment transactions	-	2,756	(2,756)	-
Total revenue	<u>1,159</u>	<u>15,554</u>	<u>(2,756)</u>	<u>13,957</u>
Segment results	164	5,825		5,989
Unallocated other income				170
Unallocated operating expenses				<u>(3,536)</u>
Profit before tax				<u>2,623</u>
03 months ended 31 March 2020				
External sales	6,286	10,943	-	17,229
Intersegment transactions	-	2,725	(2,725)	-
Total revenue	<u>6,286</u>	<u>13,668</u>	<u>(2,725)</u>	<u>17,229</u>
Segment results	1,317	4,607		5,924
Unallocated other income				190
Unallocated operating expenses				<u>(3,748)</u>
Profit before tax				<u>2,366</u>

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OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL REPORT – (Continued)

Notes :- (continued)

A9. Material Events Subsequent to the End of the Current Quarter

There were no other material events subsequent to the end of the current financial quarter up to the date of this announcement.

A10. Changes in the Composition of the Group

There were no changes in the composition of the Group subsequent to the end of the current financial quarter up to the date of this announcement.

A11. Changes in Contingent Liabilities or Contingent Assets

There was no significant change in the contingent liabilities of the Group since the last financial year ended 31 December 2020.

A12. Material Capital Commitments

There are no material capital commitments at the end of the current reporting quarter.

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OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL REPORT – (Continued)

Notes :- (continued)

Disclosure requirements required by the Listing Requirements of Bursa Securities for the ACE Market

B1. Group's Review of Performance

	INDIVIDUAL PERIOD			CUMULATIVE PERIOD		
	Current Year Quarter Unaudited 31.03.2021 RM'000	Preceding Year Corresponding Quarter Unaudited 31.03.2020 RM'000	Change %	03 Months Ended Unaudited 31.03.2021 RM'000	03 Months Ended Unaudited 31.03.2020 RM'000	Change %
Revenue	13,957	17,229	(19.0)	13,957	17,229	(19.0)
Profit before tax	2,623	2,366	10.9	2,623	2,366	10.9

For the current quarter under review, the Group recorded a lower revenue of RM13.957 million as compared to RM17.229 million in the previous corresponding quarter. The lower revenue is mainly attributed to a drop in sales for cash recycling machines (CRM) to our banking customers due to the ongoing Covid-19 pandemic.

Despite the lower revenue, the Group's profit before tax (PBT) increased 10.9% to RM2.623 million in the current quarter as compared to RM2.366 million in the corresponding quarter last year. This is mainly due to strong profit contribution from our services segment that comprises life-cycle maintenance services for CRMs, business process outsourcing in bill payment kiosks and cheque processing.

OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL REPORT – (Continued)

Notes :- (continued)

B2. Group's Comparison with Preceding Quarter

	03 MONTHS ENDED		CHANGE %
	UNAUDITED 31.03.2021 RM'000	UNAUDITED 31.12.2020 RM'000	
Revenue	13,957	21,233	(34.3)
Profit before tax	2,623	5,054	(48.1)

The lower revenue of RM13.957 million for the current quarter ended 31 March 2021 as compared to RM21.233 million in the preceding quarter was mainly due to lower sales of cash recycling machines (CRM). As a result, the Group posted a lower PBT of RM2.623 million for current quarter as compared to RM5.054 million in the preceding quarter. The higher profit achieved in the preceding quarter was mainly due to most customers requiring their orders backlog for CRMs and enhancement services to be fulfilled before the end of the calendar year 2020.

B3. Prospects

With the Covid-19 pandemic still raging globally and causing unprecedented disruption to economic activity, the Group continues to prioritise cash conservation and cost control, as well as to generate new revenue streams in merchant acquiring services, e-wallet top-up kiosks, online solar marketplace and secured delivery services to improve the profitability of the Group.

Our management team is closely monitoring and assessing the impact of Covid-19, prioritising the health and safety of our frontline employees, customers and the communities ensuring the continuity of essential services in this challenging period.

To date, our Group has not encountered any significant disruption to our business despite the pandemic. Our services segment is relatively unaffected due to the recurring nature of our business model. However, if the pandemic is prolonged, there will be an impact to our hardware business segment due to disruption to the procurement and tender processes of our banking customers to purchase new cash-recycling ATMs.

If this unprecedented health and economic crisis can be contained in the near term with the planned vaccination programme from the government, OpenSys expects that the performance of our Group will continue to be satisfactory for the financial year ending 31 December 2021 due to the recurring nature of our revenue stream.

OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL REPORT – (Continued)

Notes :- (continued)

B4. Profit Forecast

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

B5. Group's Tax Expense

Tax expense comprises the following:-

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	CURRENT YEAR	PRECEDING YEAR	03 MONTHS ENDED	
	QUARTER	CORRESPONDING	UNAUDITED	UNAUDITED
	UNAUDITED	QUARTER	UNAUDITED	UNAUDITED
	31.03.2021	31.03.2020	31.03.2021	31.03.2020
	RM'000	RM'000	RM'000	RM'000
Current year	751	677	751	677
Prior year	-	-	-	-
Deferred tax	22	17	22	17
	-----	-----	-----	-----
	773	694	773	694
	=====	=====	=====	=====

The higher effective tax rate of the Group as compared to the Malaysia statutory income tax rate for the current financial quarter and financial year to date is mainly due to non tax deductibility of certain expenses incurred by the Group.

OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL REPORT – (Continued)

Notes :- (continued)

B6. Profit for the period

	Current Quarter 31.03.2021 RM'000	Year to date 31.03.2021 RM'000
Interest income	(157)	(157)
Interest expenses	135	135
Depreciation	1,875	1,875
Used machines written down	6	6
Gain on disposal of property, plant & equipment	(19)	(19)
Realised gain on foreign exchange	(2)	(2)
	=====	=====

Other than the above items, there were no other income including investment income, write off of receivables, allowance for impairment, gain or loss on disposal of quoted or unquoted investment, impairment of assets, gain or loss on derivatives and exceptional items for the current financial quarter and financial year to date.

B7. Corporate Proposals

There are no corporate proposals announced by the Group as at the date of this announcement.

B8. Group's Borrowings

The breakdown of the borrowings is set out below:-

	UNAUDITED AS AT 31.03.2021 RM'000	AUDITED AS AT 31.12.2020 RM'000
Secured short-term borrowings		
Lease liabilities	1,672	1,838
Term loans	763	757
Bankers' acceptance	342	400
	-----	-----
	2,777	2,995
	-----	-----

OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL REPORT – (Continued)

Notes :- (continued)

B8. Group's Borrowings

	UNAUDITED AS AT 31.03.2021 RM'000	AUDITED AS AT 31.12.2020 RM'000
Secured long-term borrowings		
Lease liabilities	2,684	2,875
Term loans	7,798	7,991
	-----	-----
	10,482	10,866
	-----	-----
Total borrowings	13,259	13,861
	=====	=====

B9. Material Litigation

There was no material litigation pending as at the date of this announcement.

B10. Dividend

The first interim dividend of 0.25 sen per ordinary share amounting to RM1,117,101 was declared on 22 February 2021 and paid on 12 April 2021 in respect of the year ending 31 December 2021.

The second interim dividend of 0.25 sen per ordinary share amounting to RM1,117,094 was declared on 24 May 2021 and will be paid on 18 June 2021 in respect of the year ending 31 December 2021.

OPENSYS (M) BERHAD - Company No: 199501040614 (369818-W)
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL REPORT – (Continued)

Notes :- (continued)

B11. Group's Earnings Per Share

(i) Basic earnings per share

The basic earnings per share of the Group have been computed by dividing the profit for the period by the number of ordinary shares in issue during the period.

	INDIVIDUAL PERIOD PRECEDING YEAR		CUMULATIVE PERIOD	
	CURRENT YEAR QUARTER UNAUDITED 31.03.2021	CORRESPONDING QUARTER UNAUDITED 31.03.2020	03 MONTHS ENDED UNAUDITED UNAUDITED 31.03.2021 31.03.2020	
Profit attributable to owners (RM'000)	1,848	1,666	1,848	1,666
Number of ordinary shares ('000)	446,838	446,838	446,838	446,838
Basic earnings per share (sen)	0.41	0.37	0.41	0.37

(ii) Diluted earnings per share
Not applicable.

By Order of the Board
LIM SECK WAH
Secretary
Kuala Lumpur