

SECUREMETRIC BERHAD

Company No. 1234029-D

INTERIM FINANCIAL REPORT FOR THE THIRD (3RD) QUARTER ENDED 30 SEPTEMBER 2018

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME ⁽¹⁾

	3-MONTH ENDED		PERIOD-TO-DATE	
	30.9.2018	30.9.2017 ⁽²⁾	30.9.2018	30.9.2017 ⁽²⁾
	RM'000	RM'000	RM'000	RM'000
Revenue	9,229	N/A	19,641	N/A
Cost of sales	(3,992)	N/A	(8,621)	N/A
Gross profit	5,237	N/A	11,020	N/A
Other income	338	N/A	824	N/A
Administrative expenses	(3,575)	N/A	(10,315)	N/A
Finance costs	(76)	N/A	(223)	N/A
Profit before tax	1,924	N/A	1,306	N/A
Taxation	(407)	N/A	(254)	N/A
Profit for the financial period	1,517	N/A	1,052	N/A
Other comprehensive income				
<i>Items that are or may be reclassified subsequently to profit or loss</i>				
Exchange translation differences for foreign operations	18	N/A	(284)	N/A
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Financial assets at fair value through other comprehensive income	107	N/A	129	N/A
Total comprehensive income	1,642	N/A	897	N/A
Profit for the period attributable to:				
- Owners of the Company	1,515	N/A	1,041	N/A
- Non-controlling interests	2	N/A	11	N/A
	1,517	N/A	1,052	N/A
Total comprehensive income attributable to:				
- Owners of the Company	1,640	N/A	907	N/A
- Non-controlling interests	2	N/A	(10)	N/A
	1,642	N/A	897	N/A
Weighted average number of ordinary shares ('000)	175,600	N/A	175,600	N/A
Earnings per share attributable to owners of the Company (sen):				
- Basic ⁽³⁾	0.86	N/A	0.59	N/A
- Diluted ⁽⁴⁾	0.86	N/A	0.59	N/A

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME ⁽¹⁾ (CONT'D)

Notes:

- (1) The basis of preparation of the Unaudited Consolidated Statement of Profit or Loss and Comprehensive Income are disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus dated 23 October 2018 and the accompanying explanatory notes attached to this interim financial report.
- (2) There are no comparative figures for the preceding quarter available as this is the first interim financial report for the third quarter ended 30 September 2018 announced in compliance with the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities").
- (3) Basic earnings per share of the Group for the quarter and period to date is calculated based on weighted average of ordinary shares of 175,600,000 before the public issue.
- (4) Diluted earnings per share of the Group for the quarter and period to date is equivalent to the basic earnings per share as the Group does not have any convertible options as at the end of the reporting period.

N/A – Not applicable.

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INTERIM FINANCIAL REPORT FOR THE THIRD (3RD) QUARTER ENDED 30 SEPTEMBER 2018

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION⁽¹⁾

	AS AT 30.9.2018	AS AT 30.9.2017 ⁽²⁾
	RM'000	RM'000
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	1,014	N/A
Development expenditure	1,571	N/A
Other investment	382	N/A
Deferred tax assets	74	N/A
	<u>3,041</u>	<u>N/A</u>
CURRENT ASSETS		
Inventories	1,776	N/A
Other investment	1,021	N/A
Trade receivables	7,956	N/A
Other receivables	3,975	N/A
Tax recoverable	289	N/A
Fixed deposits with licensed banks	5,031	N/A
Cash and bank balances	9,631	N/A
	<u>29,679</u>	<u>N/A</u>
TOTAL ASSETS	<u>32,720</u>	<u>N/A</u>
EQUITY AND LIABILITIES		
EQUITY		
Share capital	14,048	N/A
Reserves	(11,195)	N/A
Retained earnings	17,688	N/A
Total equity attributable to owners of the Company	<u>20,541</u>	<u>N/A</u>
Non-controlling interests	241	N/A
Total Equity	<u>20,782</u>	<u>N/A</u>
LIABILITIES		
NON-CURRENT LIABILITY		
Bank borrowings	1,553	N/A
	<u>1,553</u>	<u>N/A</u>

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UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION⁽¹⁾ (CONT'D)

	AS AT 30.9.2018	AS AT 30.9.2017 ⁽²⁾
	RM'000	RM'000
CURRENT LIABILITIES		
Trade payables	2,057	N/A
Other payables	7,738	N/A
Bank borrowings	590	N/A
	10,385	N/A
Total liabilities	11,938	N/A
TOTAL EQUITY AND LIABILITIES	32,720	N/A
Weighted average number of ordinary shares ('000)	175,600	N/A
NET ASSETS PER SHARE (sen) ⁽³⁾	11.8	N/A

Notes:

- (1) The basis of preparation of Unaudited Consolidated Statement of Financial Position are disclosed in Note A1 and should be read in conjunction with the Prospectus dated 23 October 2018 and the accompanying explanatory notes attached to this interim financial report.
- (2) There are no comparative figures for the preceding year's quarter available as this is the first interim financial report for the third quarter ended 30 September 2018 announced in compliance with the Listing Requirements.
- (3) Net assets per share is calculated based on weighted average of ordinary shares of 175,600,000 before the public issue.

N/A – Not applicable.

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INTERIM FINANCIAL REPORT FOR THE THIRD (3RD) QUARTER ENDED 30 SEPTEMBER 2018

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY⁽¹⁾⁽²⁾

	Attributable to owners of the parent					Retained earnings RM'000	Total RM'000	Non-Controlling Interests RM'000	Total equity RM'000
	Non-Distributable		Distributable						
	Share capital RM'000	Fair Value Adjustment Reserve RM'000	Foreign Currency Translation Reserve RM'000	Other Reserve RM'000	Merger Reserve RM'000				
Balance as at 1 January 2018	2,705	187	(247)	3	-	16,647	19,295	252	19,547
Profit for the financial period	-	-	-	-	-	1,041	1,041	11	1,052
Other comprehensive income for the financial period	-	129	(262)	-	-	-	(133)	(22)	(155)
Total comprehensive income for the financial period	2,705	316	(509)	3	-	17,688	20,203	241	20,444
Transactions with owners									
Issue of ordinary shares pursuant to acquisition of subsidiaries	14,048	-	-	-	-	-	14,048	-	14,048
Adjustment on the acquisition of subsidiaries	(2,705)	-	-	-	(11,005)	-	(13,710)	-	(13,710)
Balance as at 30 September 2018	14,048	316	(509)	3	(11,005)	17,688	20,541	241	20,782

Note:

- (1) The basis of preparation of the Unaudited Condensed Consolidated Statement of Changes in Equity are detailed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus of the Company dated 23 October 2018 and the accompany explanatory notes attached to this interim financial report.
- (2) There are no comparative figures for the preceding year's quarter available as this is the first interim financial report for the third quarter ended 30 September 2018 announced in compliance with the Listing Requirements.

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INTERIM FINANCIAL REPORT FOR THE THIRD (3RD) QUARTER ENDED 30 SEPTEMBER 2018

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS ⁽¹⁾

	PERIOD-TO-DATE	
	30.9.2018	30.9.2017 ⁽²⁾
	RM'000	RM'000
Cash Flows From Operating Activities		
Profit before tax	1,306	N/A
<u>Adjustments for:</u>		
Amortisation of development expenditure	363	N/A
Depreciation of property, plant and equipment ("PPE")	210	N/A
Dividend income	(21)	N/A
Finance costs	166	N/A
Gain on disposal of PPE	(1)	N/A
Government grant income	(351)	N/A
Unrealised gain on foreign exchange	(239)	N/A
Interest income	(131)	N/A
Operating profit before working capital changes	1,302	N/A
<u>Changes in working capital:</u>		
Inventories	308	N/A
Receivables	7,348	N/A
Payables	(9,397)	N/A
	(1,741)	N/A
Cash used in operating activities	(439)	N/A
Interest paid	(166)	N/A
Interest received	131	N/A
Tax paid	(558)	N/A
Tax refund	23	N/A
Exchange fluctuation adjustment	(243)	N/A
Net cash used in operating activities	(1,252)	N/A
Cash Flows From Investing Activities		
Purchase of other investment	(1,021)	N/A
Dividend income	21	N/A
Purchase of PPE	(495)	N/A
Proceeds from disposal of PPE	1	N/A
Net cash used in investing activities	(1,494)	N/A

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS ⁽¹⁾ (CONT'D)

	PERIOD-TO-DATE	
	30.9.2018	30.9.2017 ⁽²⁾
	RM'000	RM'000
Cash Flows From Financing Activities		
Proceeds from issuance of shares	338	N/A
Repayment of term loans	(405)	N/A
Increase in fixed deposits pledged	(9)	N/A
Net cash used in financing activities	(76)	N/A
Net decrease in cash and cash equivalents	(2,822)	N/A
Effect of exchange translation differences on cash and cash equivalents	225	N/A
Cash and cash equivalents at the beginning of the financial period	14,510	N/A
Cash and cash equivalents at the end of the financial period	11,913	N/A
Cash and Cash Equivalents		
Cash and cash equivalents in the consolidated statement of cash flows comprise:		
Cash and bank balances	9,631	N/A
Fixed deposits with licensed banks	5,031	N/A
	14,662	N/A
Less: Fixed deposits with licensed banks	(2,749)	N/A
	11,913	N/A

Notes:

- (1) The basis of preparation of the unaudited consolidated statement of cash flows are disclosed in Note A1 and should be read in conjunction with the Accountants' Report as disclosed in the Prospectus dated 23 October 2018 and the accompanying explanatory notes attached to this interim financial report.
- (2) There are no comparative figures for the preceding year's quarter available as this is the first interim financial report for the third quarter ended 30 September 2018 announced in compliance with the Listing Requirements.

N/A – Not applicable.

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INTERIM FINANCIAL REPORT FOR THE THIRD (3RD) QUARTER ENDED 30 SEPTEMBER 2018

NOTES TO THE INTERIM FINANCIAL REPORT

A. EXPLANATORY NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2018

A1. Basis of preparation

The interim financial report of Securemetric Berhad (“SMB” or “the Company”) and its subsidiaries companies (“the Group”) are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standards (“MFRS”) 134 *Interim Financial Reporting* and Rule 9.22 and Appendix 9B of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad (“Listing Requirement”).

This is the first interim financial statements on the Company’s unaudited condensed consolidated financial results for the third quarter ended 30 September 2018 announced by the Company in compliance with the Listing Requirements and at such, there are no comparative figures for the preceding year’s corresponding period.

The interim financial report should be read in conjunction with the Accountant’s Report as disclosed in the Prospectus dated 23 October 2018 and the accompanying explanatory notes attached to this interim financial report.

A2. Significant Accounting Policies

The accounting policies adopted in the interim financial report are consistent with those as disclosed in the Accountants’ Report in the Prospectus dated 23 October 2018. The Group has adopted those standards, amendments and interpretations that have become effective and such adoptions do not have material impact on the financial position and performance of the Group.

A3. Auditors’ report

The auditors’ report on the preceding year audited financial statements for the financial year ended 31 December 2017 was not subject to any qualification.

A4. Seasonal or cyclical factors

The Group is subject to seasonality in the business due to annual budget cycles of certain of the customers, hence, proportionately more invoices are billed or issued in the second half of the financial year. Therefore, the Group generally have higher billings in the second half of the financial year. The Group do not experience any cyclicity in the business because the digital security industry is not cyclical in nature.

A5. Unusual items affecting assets, liabilities, equity, net income or cash flows

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

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A6. Material changes in estimates

There were no material changes in the estimates in the current financial quarter under review.

A7. Debt and equity securities

Save as disclosed below, there were no issuances, cancellations, repurchases, resale and repayment of debts and equity securities during the financial quarter under review.

The Company has issued a total of 175,599,975 new ordinary shares pursuant to the pre-IPO reorganisation as follows:

<u>Date</u>	<u>Pre-IPO reorganization</u>	<u>No. of new ordinary shares issued</u>
20 July 2018	Mergers	123,962,475
4 September 2018	Mergers	43,587,500
5 September 2018	Mergers	8,050,000
	Total new ordinary shares issued	175,599,975

A8. Dividends paid

There was no dividend paid during the current financial quarter under review.

A9. Contingent liabilities or contingent assets

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

A10. Changes in the composition of the Group

Save for the pre-IPO reorganisation as disclosed under Note A7 above to facilitate the Group's listing as per Prospectus dated 23 October 2018, there were no changes in the composition of the Group for the current financial quarter under review.

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A11. Segmental reporting

The Group is principally involved in the provision of digital security solutions as well as trading of electronic identification products, and other related services.

(a) Revenue by business activities

The table below set out the breakdown of the Group's revenue by business activities for the financial quarter ended 30 September 2018 under review:

	3-MONTH ENDED		PERIOD-TO-DATE	
	30.9.2018	30.9.2017 ⁽¹⁾	30.9.2018	30.9.2017 ⁽¹⁾
	RM'000	RM'000	RM'000	RM'000
(a) Digital security solutions				
- Software licensing protection dongles	664	N/A	2,022	N/A
- 2FA	254	N/A	759	N/A
- PKI	3,969	N/A	6,336	N/A
- CENTAGATE®	17	N/A	1,331	N/A
Subtotal	4,904	N/A	10,448	N/A
(b) Electronic identification products	3,002	N/A	5,897	N/A
(c) Others*	1,323	N/A	3,296	N/A
Total Revenue	9,229	N/A	19,641	N/A

Note:

* Comprising mainly maintenance service charge, courier, labelling and packaging charges.

The main factors affecting the Group's revenue are as follows:

- (i) Rapid changes in technological development;
- (ii) Fluctuation in foreign currency exchange rates; and
- (iii) Ability to secure new projects and customers.

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A11. Segmental reporting (Cont'd)

(b) Revenue by geographical regions

The table below set out the breakdown of the Group's revenue by geographical regions for the financial period ended 30 September 2018 under review:

	3-MONTH ENDED		PERIOD-TO-DATE	
	30.9.2018	30.9.2017 ⁽¹⁾	30.9.2018	30.9.2017 ⁽¹⁾
	RM'000	RM'000	RM'000	RM'000
Malaysia	839	N/A	2,554	N/A
Vietnam	1,431	N/A	3,363	N/A
The Philippines	367	N/A	1,400	N/A
Indonesia	1,560	N/A	3,073	N/A
United States	2,646	N/A	4,520	N/A
Singapore	1,921	N/A	2,516	N/A
Canada	9	N/A	993	N/A
Others	456	N/A	1,222	N/A
Total Revenue	9,229	N/A	19,641	N/A

Note:

(1) There are no comparative figures for the preceding quarter available as this is the first interim financial report for the third quarter ended 30 September 2018 announced in compliance with the Listing Requirements.

N/A – Not applicable.

A12. 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 under review.

A13. Material events subsequent to the end of the current financial quarter

Save as disclosed below, there were no other material events subsequent to the end of the current financial quarter that have not been reflected in this interim financial report.

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A13. Material events subsequent to the end of the current financial quarter (Cont'd)

In conjunction with the Company's listing on the ACE Market of Bursa Securities on 13 November 2018, the Company issued its Prospectus for its initial public offering dated 23 October 2018 entailing the public issue of 68,000,000 new ordinary shares in the Company at an issue price of RM0.25 per share allocated in the following manner:

(a) Malaysian Public

17,000,000 new ordinary shares in the Company made available for application by the Malaysian Public through a balloting process, of which at least 50% is to be aside for Bumiputera investors.

(b) Private placement to selected investors

48,000,000 new ordinary shares in the Company made available by way of private placement to selected investors.

(c) Eligible Employees

3,000,000 new ordinary shares in the Company made available for application by eligible employees.

A14. Significant related party transactions

There were no significant related party transactions in the current financial quarter and financial period under review.

A15. Capital commitments

There were no capital commitments in the current financial quarter and financial period under review.

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PART B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1. Review of Performance

The Company recorded revenue of RM9.23 million and profit before tax of RM1.92 million for the current financial quarter ended 30 September 2018. The Company's revenue was derived from the provision of digital security solutions as well as trading of electronic identification products, and other related services.

No comparative figures for the preceding quarter are available as this is the first interim financial report for the third quarter ended 30 September 2018 announced in compliance with the Listing Requirements.

B2. Comparison with immediate preceding quarter's results

There are no comparative figures for the preceding quarter available as this is the first interim financial report for the third quarter ended 30 September 2018 announced in compliance with the Listing Requirements.

B3. Prospects

As disclosed in the Prospectus of the Company dated 23 October 2018, the Group has put in place a series of future plans as follows:

- (a) The Group plans to expand the Group's regional offices as the Group focuses the growth on South-East Asia ("**SEA**").
- (b) Continue to expand the Group's presence in the SEA market through increased sales and marketing activities.
- (c) Continue to develop new digital security solutions to maintain the Group's growth and sustainability in the industry.

Barring any unforeseen circumstances, the Board of Directors of the Company is of the opinion that the prospects for the remaining period to the end of the financial year will remain favourable.

B4. Profit Forecast or Profit Guarantee

The Company did not issue any profit forecast or profit guarantee during the current financial quarter under review.

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B5. Taxation

	3-MONTH ENDED		PERIOD-TO-DATE	
	30.9.2018	30.9.2017 ⁽¹⁾	30.9.2018	30.9.2017 ⁽¹⁾
	RM'000	RM'000	RM'000	RM'000
Tax expenses recognised in profit or loss:				
- Income tax	407	N/A	321	N/A
- Deferred tax	-	N/A	(67)	N/A
Total tax expense	407	N/A	254	N/A
Effective tax rate	21.14%	N/A	24.57%	N/A

- (a) The effective tax rate of 21.14% is lower than the statutory tax rate of 24% mainly due to a loss-making subsidiary in the Philippines for the current quarter and hence, no taxation is provided in the current quarter. The corporate tax rate of the Philippines is 30%.
- (b) Income tax expense is recognised based on management's best estimate.

Notes:

- (1) There are no comparative figures for the preceding quarter available as this is the first interim financial report for the third quarter ended 30 September 2018 announced in compliance with the Listing Requirements.

N/A – Not applicable.

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B6. Corporate Proposals

(a) Status of corporate proposal

Save as disclosed in Note A13, there are no other corporate proposals announced by the Company but not completed as at date of this report.

(b) Utilisation of proceeds

As disclosed in Note A13, in conjunction with the Company's listing on the ACE Market of Bursa Securities on 13 November 2018, the gross proceeds from the Public Issue amounting to RM17 million is intended to be utilised in the following manner:

<u>Details of utilisation</u>	<u>Proposed Utilisation</u>	<u>Actual Utilisation</u>	<u>Estimated timeframe for utilisation upon listing</u>
	RM'000	RM'000	
Business expansion	1,700	N/A	Within 24 months
Development of new digital security solutions	5,700	N/A	Within 24 months
Repayment of bank borrowings	1,942	N/A	Within 24 months
Working capital	5,158	N/A	Within 24 months
Estimated listing expenses	2,500	N/A	Within 1 month
Total	17,000	N/A	

The utilisation of proceeds as disclosed above should be read in conjunction with the Prospectus of the Company dated 23 October 2018.

Note:

N/A – Not applicable.

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B7. Bank borrowings

The Group's bank borrowings were as follows:

	AS AT 30.09.2018	AS AT 30.09.2017
	RM'000	RM'000
Secured:		
<u>Current:</u>		
Term loans	590	N/A
	590	N/A
<u>Non-current:</u>		
Term loans	1,553	N/A
	1,553	N/A
Total bank borrowings	2,143	N/A

All the Company's borrowings are denominated in Ringgit Malaysia.

Note:

N/A – Not applicable.

B8. Material litigation

There was no material litigation involving the Group as at 30 September 2018.

B9. Dividend proposed

No dividend has been declared or recommended for the current quarter.

SECUREMETRIC BERHAD

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B10. Earnings per share

The basic earnings per share (“EPS”) are calculated by dividing the profit for the period attributable to owners of the Company by the weighted average number of ordinary shares of the Company during the financial period as follows:

		3-MONTH ENDED		PERIOD-TO-DATE	
		30.9.2018	30.9.2017 ⁽¹⁾	30.9.2018	30.9.2017 ⁽¹⁾
Profit attributable to ordinary owners of the Company	(RM'000)	1,515	N/A	1,041	N/A
Number of ordinary shares in issue as at 30 September 2018	('000)	175,600	N/A	175,600	N/A
Basic EPS	(Sen)	0.86	N/A	0.59	N/A
Diluted EPS ⁽²⁾	(Sen)	0.86	N/A	0.59	N/A

Notes:

- (1) There are no comparative figures for the preceding quarter available as this is the first interim financial report for the first quarter ended 30 September 2018 announced in compliance with the Listing Requirements.
- (2) Diluted earnings per share is equivalent to the basic earnings per share as the Company does not have convertible securities at the end of review period.

B11. Disclosure on selected expense/income items as required by the Listing Requirements

	3-MONTH ENDED		PERIOD-TO-DATE	
	30.9.2018	30.9.2017 ⁽¹⁾	30.9.2018	30.9.2017 ⁽¹⁾
	RM'000	RM'000	RM'000	RM'000
Profit before taxation is arrived at after charging/(crediting):				
Amortisation of development expenditure	121	N/A	363	N/A
Interest income	(49)	N/A	(131)	N/A
Other income (including investment income)	(12)	N/A	(42)	N/A
Finance costs	76	N/A	166	N/A
Depreciation of PPE	76	N/A	210	N/A
Realised (gain)/loss on foreign exchange	(106)	N/A	243	N/A
Unrealised (loss)/gain on foreign exchange	42	N/A	(239)	N/A
Gain on disposal of PPE	-	N/A	(1)	N/A
Government grant income	(113)	N/A	(351)	N/A

Other disclosure items pursuant to Appendix 9B Note 16 of the Listing Requirements of Bursa Securities are not applicable.

SECUREMETRIC BERHAD

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BY ORDER OF THE BOARD

Wong Youn Kim

Company Secretary

Date: 7 November 2018