

NOVA PHARMA SOLUTIONS BERHAD

(Company No. 34608-K)
(Incorporated in Malaysia)

**FINANCIAL STATEMENTS FOR THE HALF-YEAR
ENDED 31 DECEMBER 2017**

CHARACTERISTICS OF THE LEAP MARKET OF BURSA MALAYSIA SECURITIES BERHAD (“BURSA SECURITIES”)

THE LEAP MARKET HAS BEEN POSITIONED AS A MARKET DESIGNED TO ACCOMMODATE CORPORATIONS TO WHICH A HIGHER INVESTMENT RISK MAY BE ATTACHED THAN OTHER CORPORATIONS LISTED ON THE ACE MARKET OR MAIN MARKET OF BURSA SECURITIES. IT IS A QUALIFIED MARKET WHICH IS MEANT MAINLY FOR SOPHISTICATED INVESTORS ONLY. ONLY EXISTING SECURITIES HOLDERS AND SOPHISTICATED INVESTORS ARE ALLOWED TO PARTICIPATE IN CORPORATE EXERCISES UNDERTAKEN BY NOVA PHARMA SOLUTIONS BERHAD (“NPS” OR THE “COMPANY”). SOPHISTICATED INVESTORS SHOULD BE AWARE OF THE POTENTIAL RISKS OF INVESTING IN SUCH CORPORATIONS AND SHOULD MAKE THE DECISION TO INVEST ONLY AFTER DUE AND CAREFUL CONSIDERATION.

NOVA PHARMA SOLUTIONS BERHAD

(Company No. 34608 K)

UNAUDITED CONDENSED STATEMENTS OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME FOR THE HALF-YEAR ENDED 31 DECEMBER 2017

	INDIVIDUAL 6 MONTHS ENDED		CUMULATIVE 12 MONTHS ENDED	
	31.12.2017 RM'000	31.12.2016 RM'000	31.12.2017 RM'000	31.12.2016 RM'000
Revenue	3,669	4,056	7,133	7,372
Cost of Sales	(1,315)	(1,503)	(2,676)	(3,467)
Gross Profit	2,354	2,553	4,457	3,905
Other operating income	21	182	45	206
Operating expenses	(921)	(559)	(1,843)	(1,285)
Profit from operating activities	1,454	2,176	2,659	2,826
Finance Costs	-	-	-	-
Profit before tax	1,454	2,176	2,659	2,826
Tax expenses	(4)	(4)	(10)	(7)
Profit for the period	1,450	2,172	2,649	2,819
Other comprehensive income, net of tax	-	-	-	-
Total comprehensive income for the period	1,450	2,172	2,649	2,819
Profit and total comprehensive income attributable to owners of the Company	1,450	2,172	2,649	2,819
EARNINGS PER SHARE				
Basic (RM)	0.21	2.17	0.39	2.82
Diluted (RM)	N/A	N/A	N/A	N/A

Note:

The basis of preparation of the Unaudited Condensed Statements of Comprehensive Income are detailed in Note A1 and the accompanying explanatory notes attached to this interim financial report.

NOVA PHARMA SOLUTIONS BERHAD

(Company No. 34608 K)

**UNAUDITED CONDENSED STATEMENTS OF FINANCIAL POSITION AS AT 31
DECEMBER 2017**

	Unaudited as at 31.12.2017 RM'000	Audited as at 31.12.2016 RM'000
NON-CURRENT ASSETS		
Property, plant and equipment	134	223
CURRENT ASSETS		
Trade receivables	1,118	1,459
Other receivables, deposits and prepayments	517	20
Gross amount due from customers for contract works	1,656	1,494
Current tax assets	53	220
Fixed deposit with a licensed bank	1,060	1,026
Cash and bank balances	4,040	2,657
	<u>8,444</u>	<u>6,876</u>
TOTAL ASSETS	8,578	7,099
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY		
Share capital	5,000	1,000
Retained earnings	1,320	2,471
	<u>6,320</u>	<u>3,471</u>
CURRENT LIABILITIES		
Trade payables	131	1
Other payables and accruals	1,916	1,574
Gross amount due to customers for contract works	211	1,453
Dividend payable	-	600
	<u>2,258</u>	<u>3,628</u>
TOTAL LIABILITIES	<u>2,258</u>	<u>3,628</u>
TOTAL EQUITY AND LIABILITIES	8,578	7,099
Net assets per share (RM)	0.05	3.47

Notes:

- (1) *The basis of preparation of the Unaudited Condensed Statements of Financial Position are detailed in Note A1 and the accompanying explanatory notes attached to this interim financial report.***
- (2) *Net assets per share is calculated based on the Company's number of ordinary shares at the end of the reporting period.***

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UNAUDITED CONDENSED STATEMENTS OF CHANGES IN EQUITY FOR THE HALF-YEAR ENDED 31 DECEMBER 2017

	Share Capital RM'000	Retained earnings RM'000	Total Equity RM'000
Opening balance at 1 January 2017	1,000	2,471	3,471
Total income for the period	-	2,649	2,649
Issuance of bonus shares	2,000	(2,000)	-
New Issuance of shares	2,000	-	2,000
Dividend	-	(1,800)	(1,800)
Closing balance at 31 December 2017	5,000	1,320	6,320
Opening balance at 1 January 2016	1,000	752	1,752
Total income for the period	-	2,819	2,819
Dividend	-	(1,100)	(1,100)
Closing balance at 31 December 2016	1,000	2,471	3,471

Note:

The basis of preparation of the Unaudited Condensed Statements of Changes in Equity are detailed in Note A1 and the accompanying explanatory notes attached to this interim financial report.

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UNAUDITED CONDENSED STATEMENTS OF CASH FLOWS FOR THE HALF-YEAR ENDED 31 DECEMBER 2017

	12 months ended 31.12.2017 RM'000	12 months ended 31.12.2016 RM'000
Operating activities		
Profit before tax	2,659	2,826
Adjustment for:		
Depreciation	112	317
Interest income	(45)	(26)
Unrealized loss/(gain) on foreign exchange	198	(180)
Operating profit before working capital changes	2,924	2,937
Change in trade and other receivables	(202)	(661)
Change in gross amount due to/from customers for contract works	(1,403)	(145)
Change in trade and other payables	471	864
Cash flows generated from operating activities	1,790	2,995
Investing activities		
Tax paid/(refund)	157	(64)
Interest received	45	26
Net cash generated from/(used in) investing activities	202	(38)
Financing activities		
Purchase of property, plant and equipment	(23)	(92)
Dividend paid	(2,400)	(500)
Proceeds from issuance of shares	2,000	-
Net cash used in financing activities	(423)	(592)
Net increase in cash and cash equivalents	1,569	2,365
Effect of foreign exchange rate changes	(152)	147
Cash and cash equivalents at beginning of period	3,683	1,171
Cash and cash equivalents at the end of period	5,100	3,683
Cash and cash equivalents comprise:		
Cash and bank balances	4,040	2,657
Deposit with licensed banks	1,060	1,026
	5,100	3,683

Note:

The basis of preparation of the Unaudited Condensed Statements of Cash Flows are detailed in Note A1 and the accompanying explanatory notes to this interim financial report.

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A EXPLANATORY NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE HALF-YEAR ENDED 31 DECEMBER 2017

A1 COMPLIANCE WITH FINANCIAL REPORTING STANDARD AND LEAP MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

Basis of Preparation

The interim financial statements of NPS are unaudited and have been prepared in accordance with the Malaysian Financial Reporting Standards ("MFRS") 134: Interim Financial Reporting.

This is the first interim financial report on the financial results for the half-year ended 31 December 2017 announced by the Company in compliance with the LEAP Market Listing Requirements of Bursa Securities ("Listing Requirements").

The interim financial report should be read in conjunction with the Audited Financial Statements as disclosed in the Information Memorandum of the Company dated 2 February 2018 and the accompanying explanatory notes attached to this interim financial report.

Changes in Accounting Policies

The significant accounting policies and methods of computation adopted by the Company in this interim financial report are consistent with those adopted in the Audited Combined Financial Statements as disclosed in the Information Memorandum of the Company dated 2 February 2018, except for the following:

	Effective for annual periods beginning on or after
Amendments to MFRSs	
Amendments to MFRS 107 Statement of Cash Flows - Disclosure Initiative	1 January 2017

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Changes in Accounting Policies (Cont'd)

Amendments to MFRS 112 Income Taxes - Recognition of Deferred Tax Assets for Unrealised Losses	1 January 2017
Annual Improvements to MFRS Standards 2014 - 2016 Cycle	1 January 2017

The adoption of the above amendments to MFRSs do not have any significant financial impact on the results and financial position of the Company for the current period.

MFRSs, Amendments to MFRSs and Issue Committees ("IC") Interpretation that have been issued but are not yet effective

The Company has not adopted the following MFRSs, Amendments to MFRSs and IC Interpretation that have been issued but not yet effective:

	Effective for annual periods beginning on or after
MFRSs/Amendments to MFRSs/IC Interpretation	
MFRS 9 - Financial Instruments (IFRS 9 as issued by IASB in July 2014)	1 January 2018
MFRS 15 - Revenue from Contracts with Customers	1 January 2018
MFRS 15 - Clarification to MFRS 15	1 January 2018
Amendments to MFRS 2 Share-based Payment - Classification and Measurement of Share-based Payment Transactions	1 January 2018
Amendments to MFRS 140 Investment Property - Transfers of Investment Property	1 January 2018
IC Interpretation 22 Foreign Currency Transactions and Advance Consideration	1 January 2018
MFRS 16 - Leases	1 January 2019
IC Interpretation 23 Uncertainty over Income Tax Treatments	1 January 2019

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MFRSs, Amendments to MFRSs and Issue Committees (“IC”) Interpretation that have been issued but are not yet effective (Cont’d)

Annual Improvements to MFRS Standards 2015 - 2017 Cycle	1 January 2019
Amendments to MFRS 128 - Long-term Interests in Associates and Joint Ventures	1 January 2019
Amendments to MFRS 9 - Prepayment Features with Negative Compensation	1 January 2019
MFRS 17 - Insurance Contracts	1 January 2021
Amendments to MFRS 10 Consolidated Financial Statements - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	To be announced
Amendments to MFRS 128 Investments in Associates and Joint Ventures - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	To be announced

The adoption of these standards and amendments that have been issued but not yet effective are not expected to have a material impact to the financial statements of the Company except as discussed below:

MFRS 9 Financial Instruments (IFRS 9 as issued by IASB in July 2014)

MFRS 9 introduces new requirements for classification and measurement of financial assets, impairment of assets and hedge accounting. Financial assets are classified according to their contractual cash flow characteristics and the business model under which they are held. The impairment requirements in MFRS 9 are based on expected credit loss model and replace the MFRS 139 Financial Instruments: Recognition and Measurement incurred loss model.

MFRS 9 is effective for annual periods beginning on or after 1 January 2018, with early adoption permitted.

The Company does not expect a significant change to the measurement basis arising from the adoption of the new classification and measurement model under MFRS 9. Loans and receivables that are currently accounted for using amortised cost will continue to be accounted for using amortised cost model under MFRS 9.

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MFRS 9 Financial Instruments (IFRS 9 as issued by IASB in July 2014) (Cont'd)

MFRS 9 requires the Company to record expected credit losses on loans and receivables, either on 12-months or lifetime basis. The Company expects to apply the simplified approach and record lifetime expected losses on trade receivables. Upon application of the expected credit losses loss model, the Company expects a significant impact on equity due to unsecured nature of the loans and receivables, but the Company will need to perform a more detailed analysis which considers all reasonable and supportable information, including forward-looking elements to determine the extent of impact.

The Company plans to adopt the new standard on the required effective date without restating comparative information and recognises any difference between the previous carrying amount and the carrying amount at the beginning of the annual reporting period at the date of initial application in the opening retained earnings.

MFRS 15 Revenue from Contracts with Customers

MFRS 15 establishes a five-step model to account for revenue arising from contracts with customers. Under MFRS 15, revenue is recognised at an amount that reflects the consideration which an entity expects to be entitled in exchange for transferring goods or services to a customer.

The new standard will supersede all current revenue recognition requirements under MFRS. Either a full retrospective application or a modified retrospective application is required for annual periods beginning on or after 1 January 2018. Early adoption is permitted.

The Company expects the following impact upon adoption of MFRS 15:

Variable consideration

Some contracts with customers provide a right to return, trade discounts or volume rebates. Currently, the Company recognises revenue from sale of goods measured at the fair value of the consideration received or receivable, net of returns and allowance, trade discounts and volume rebates. If revenue cannot be reliably measured, the Company defers revenue recognition until uncertainty resolved. Such provisions give rise to variable consideration under MFRS 15, and will be required to be estimated at contract inception. MFRS 15 requires the estimated variable consideration to be constrained to prevent over-recognition of revenue. The Company continues to assess individual contract to determine the estimated variable consideration and related constraint. The Company expects that application of the constraint may result in more revenue being deferred than is under the current MFRS.

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MFRS 15 Revenue from Contracts with Customers (Cont'd)

Right of return

The Company currently recognises provision for the net margin arising from expected returns.

Under MFRS 15, an entity estimates the transaction price and recognises revenue based on the amounts to which the entity expects to be entitled through the end of the return period, and recognises such amount of expected returns as a refund liability, representing its obligation to return the customer's consideration. The Company expects to recognise a liability for the refund obligation and an asset for the right to recover the returned goods under MFRS 15.

The Company plans to adopt the new standard on the required effective date using the full retrospective approach. The Company is currently performing a detailed analysis under MFRS 15 to determine its election of the practical expedients and to quantify the transition adjustments on its financial statements.

MFRS 16 Leases

MFRS 16 eliminates the lessee's classification of leases as either operating leases or finance leases and introduces a single lessee accounting model. Applying the new model, a lessee is required to recognise right-of-use assets and lease liabilities for all leases with a term of more than 12 months, unless the underlying asset is of low value.

The new standard is effective for annual periods beginning on or after 1 January 2019, with early adoption permitted if MFRS 15 also applied.

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A2 SEASONAL OR CYCLICAL FACTORS

The business operation of the Company are not significantly affected by any seasonal or cyclical factors.

A3 UNUSUAL ITEMS AFFECTING ASSETS, LIABILITIES, EQUITY, NET INCOME OR CASH FLOWS

There were no material unusual items affecting assets, liabilities, equity, net income and cash flow of the Company during the current financial period.

A4 MATERIAL CHANGES IN ESTIMATES

There were no changes in estimates during the period ended 31 December 2017.

A5 DEBTS AND EQUITY SECURITIES

Save as disclosed below, there were no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the period under review :

- (i) Bonus issue of 2,000,000 ordinary shares in the Company on the basis of 2 bonus shares for every 1 existing share held which was completed on 8 November 2017; and
- (ii) Issuance of 14,084,507 ordinary shares in the Company at RM0.142 each to JcbNext Berhad which was completed on 29 December 2017.

A6 SEGMENTAL INFORMATION

The Company's revenue by its business activities are presented as follows:

	INDIVIDUAL 6 MONTHS ENDED		CUMULATIVE 12 MONTHS ENDED	
	31.12.2017	31.12.2016	31.12.2017	31.12.2016
	RM'000	RM'000	RM'000	RM'000
Design fee	2,895	3,341	5,451	6,246
Post design fee	643	709	1,387	1,104
Other support fee	131	6	295	22
	<u>3,669</u>	<u>4,056</u>	<u>7,133</u>	<u>7,372</u>

The Company's revenue by its industry is presented as follows:

	INDIVIDUAL 6 MONTHS ENDED		CUMULATIVE 12 MONTHS ENDED	
	31.12.2017	31.12.2016	31.12.2017	31.12.2016
	RM'000	RM'000	RM'000	RM'000
Pharmaceutical	706	2,753	2,582	4,612
Biotechnology	2,963	1,303	4,551	2,760
Total	<u>3,669</u>	<u>4,056</u>	<u>7,133</u>	<u>7,372</u>

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A6 SEGMENTAL INFORMATION (CONT'D)

The Company's revenue by geographical location is presented as follows:

	INDIVIDUAL 6 MONTHS ENDED		CUMULATIVE 12 MONTHS ENDED	
	31.12.2017 RM'000	31.12.2016 RM'000	31.12.2017 RM'000	31.12.2016 RM'000
Malaysia	994	2,741	2,932	4,473
Taiwan	2,311	1,297	3,837	2,754
Thailand	364	-	364	0
Indonesia	-	18	-	145
Total	3,669	4,056	7,133	7,372

The Company's revenue was mainly generated from 3 business activities, namely design fee, post design fee and other support fee from pharmaceutical and biotechnology projects.

The Company recorded a revenue of RM7.13 million for the cumulative 12-months ended 31 December 2017 which were mainly contributed by Malaysia and Taiwan market with revenue contribution of 41.11% and 53.79% respectively.

In addition, the Company managed to make inroad to Thailand market for one biotechnology project with revenue contribution of 5.10% out of total revenue of the Company in the FYE 31 December 2017.

A7 MATERIAL EVENTS SUBSEQUENT TO THE END OF THE FINANCIAL PERIOD

Save as disclosed below, there were no material events subsequent to the end of the current financial period:

- (i) On 11 January 2018, the Company issued 2,625,000 ordinary shares to Hermansen Holdings 2016 Aps at an issue price of RM0.20 per ordinary share; and
- (ii) On 2 February 2018, the Company issued an Information Memorandum for an excluded issue of 12,300,000 new ordinary shares at an issue price of RM0.20 to selected sophisticated investors within the meaning of sections 229 and 230 of the Capital Markets and Services Act 2007 and submitted an application for its proposed listing on LEAP Market to Bursa Malaysia Securities Berhad ("Bursa Securities").

Subsequently, on 12 February 2018, Bursa Securities granted the Company the approval to list its entire enlarged issued share capital of RM7,985,000 comprising of 149,009,507 ordinary shares on the LEAP Market of Bursa Securities.

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A8 CONTINGENT ASSETS AND CONTINGENT LIABILITIES

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

A9 CAPITAL COMMITMENTS

As at 31 December 2017, the Company has no material capital commitments.

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B ADDITIONAL INFORMATION REQUIRED UNDER THE LEAP MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B1 REVIEW OF PERFORMANCE

Revenue decreased marginally by 3.24% or RM0.24 million for the current FYE 31 December 2017 as compared to preceding FYE 31 December 2016 mainly due to:

- (a) delay in post design works for a few local pharmaceutical projects of an existing customer as a result of delay in obtaining local council's building plans' approval; and
- (b) absent of design works for one local pharmaceutical project worth about half a million ringgit which was expected to secure in the final quarter of FYE 31 December 2017 but was only secured in January 2018.

Revenue contribution from Taiwan has increased from RM2.75 million for the FYE 31 December 2016 to RM3.84 million for the FYE 31 December 2017 mainly due to higher contribution from an existing biotechnology project in Taiwan.

The higher gross profit for the FYE 31 December 2017 of RM4.46 million as compared to preceding FYE 31 December 2016 of RM3.91 million was mainly due to higher gross profit margin from a sizeable biotechnology project secured in Taiwan.

Profit after tax decreased by 6.03% or RM0.17 million for the current year cumulative period as compared to preceding year cumulative corresponding period was mainly due to unrealised foreign exchange gain of RM0.18 million recorded in the FYE 31 December 2016 as Ringgit Malaysia was weaker against the United States Dollar ("USD") during the FYE 31 December 2016 as compared to the FYE 31 December 2017. The Company's revenue from overseas' projects are invoiced in USD.

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B2 PROSPECTS

As disclosed in the Company's Information Memorandum dated 2 February 2018, the Company's future plans will focus on new office establishment in overseas to increase awareness of its range of services. The engineering solutions market that targets the pharmaceutical and biotechnology industries in Malaysia and Taiwan are expected to reap benefits from the continuing investments made for setting up and upgrading of pharmaceutical and biotechnology plants. The pharmaceutical and biotechnology industries in Malaysia are projected to expand from RM10.18 billion in 2016 to RM16.62 billion in 2021, representing a Compounded Annual Growth Rate ("CAGR") of 10.3% during the period. On the other hand, the biotechnology industry in Taiwan (including the pharmaceutical, applied biotechnology and medical device sectors) is projected to expand from NTD315.00 billion in 2016 to NTD424.5 billion in 2021, representing a CAGR of 6.1% during the period.

The Company believe that the projected growth in the aforementioned countries bodes well for its future plans of expanding in the segments and markets and barring unforeseen circumstances, the Company is expecting both Malaysia and Taiwan market will continue to contribute significantly to the

Company's revenue and its results positively. Meantime, the Company is also actively sourcing for new projects in other overseas market.

B3 PROFIT FORECAST, PROFIT GUARANTEE AND INTERNAL TARGETS

The Company did not provide any profit forecast, profit guarantee or made any internal targets for the period under review.

NOVA PHARMA SOLUTIONS BERHAD

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C OTHER INFORMATION

C 1 STATUS OF CORPORATE PROPOSALS

- (i) On 11 January 2018, the Company issued 2,625,000 ordinary shares to Hermansen Holdings 2016 Aps at an issue price of RM0.20 per ordinary share; and
- (ii) On 2 February 2018, the Company issued an Information Memorandum for an excluded issue of 12,300,000 new ordinary shares at an issue price of RM0.20 to selected sophisticated investors within the meaning of sections 229 and 230 of the Capital Markets and Services Act 2007 and submitted an application for its proposed listing on LEAP Market to Bursa Malaysia Securities Berhad ("Bursa Securities").

Subsequently, on 12 February 2018, Bursa Securities granted the Company the approval to list its entire enlarged issued share capital of RM7,985,000 comprising of 149,009,507 ordinary shares on the LEAP Market of Bursa Securities.

C 2 BORROWINGS AND DEBT SECURITIES

As at the reporting date, there were no short-term borrowings and the Company has not issued any debt securities.

C 3 MATERIAL LITIGATION

There are no material litigations pending as at the date of this report.

C 4 DIVIDENDS

Below are the dividends paid and declared:

FYE 31 December 2017

Amount RM'000	Date of declaration by Board	Date of payment	Remarks
250	15-May-17	18-May-17	First single tier interim dividend amounting to RM250,000
1,550	12-Oct-17	12-Oct-17	Second single tier interim dividend amounting to RM1,550,000
<hr/> 1,800 <hr/>			

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C 4 DIVIDENDS (CONT'D)

FYE 31 December 2016

Amount RM'000	Date of declaration by Board	Date of payment	Remarks
250	28-Apr-16	3-May-16	First single tier interim dividend amounting to RM250,000
250	5-Sep-16	9-Sep-16	Second single tier interim dividend amounting to RM250,000
600	30-Dec-16	9-Jan-17	Third single tier interim dividend amounting to RM600,000
<u>1,100</u>			

C 5 EARNINGS/(LOSS) PER SHARE

	INDIVIDUAL 6 MONTHS ENDED		CUMULATIVE 12 MONTHS ENDED	
	31.12.17 RM'000	31.12.16 RM'000	31.12.17 RM'000	31.12.16 RM'000
Profit attributable to owners of the Company	1,450	2,172	2,649	2,819
Weighted average number of shares at end of period	6,861	1,000	6,861	1,000
Basic earnings per ordinary share (RM)	0.21	2.17	0.39	2.82

Diluted earnings per share is not computed as the Company did not have any convertible financial instruments as at 31 December 2017.