



INTERIM FINANCIAL REPORT

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE SECOND QUARTER ENDED 31 OCT 2018 ⁽¹⁾

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		Current Year Quarter 31.10.2018 RM'000	Preceding Year Quarter 31.10.2017 RM'000	Current Year-To-Date 31.10.2018 RM'000	Preceding Year-To-Date 31.10.2017 RM'000
Revenue		35,862	30,614	65,355	63,080
Cost of sales		(26,134)	(22,079)	(47,297)	(45,818)
Gross profit		9,728	8,535	18,058	17,262
Other operating income		279	488	1,154	1,034
Selling and distribution expense		(4,067)	(4,080)	(8,262)	(8,276)
Administrative expense		(4,769)	(3,901)	(9,253)	(7,903)
		(8,836)	(7,981)	(17,515)	(16,179)
Profit from operations		1,171	1,042	1,697	2,117
Finance costs		(237)	(122)	(424)	(231)
Profit before tax	B5	934	920	1,273	1,886
Income tax expense	B6	(219)	(350)	(422)	(696)
Profit after tax		715	570	851	1,190
Other comprehensive income					
<u>Items that may be reclassified subsequently to profit or loss</u>					
Translation differences on foreign operation		139	(156)	222	(22)
Cash flow hedge		-	-	266	-
Total other comprehensive income		139	(156)	488	(22)
Total comprehensive income		854	414	1,339	1,168
Profit after tax attributable to:					
- Owners of the Company		715	569	851	1,184
- Non-controlling interests		-	1	-	6
		715	570	851	1,190
Total comprehensive income attributable to:					
- Owners of the Company		854	413	1,339	1,162
- Non-controlling interests		-	1	-	6
		854	414	1,339	1,168



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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE SECOND QUARTER ENDED 31 OCT 2018 ⁽¹⁾ (CONT'D)

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		Current Year Quarter 31.10.2018	Preceding Year Quarter 31.10.2017	Current Year-To-Date 31.10.2018	Preceding Year-To-Date 31.10.2017
Earnings per share (sen) attributable to owners of the Company	B12				
- Basic ⁽²⁾		0.18	0.15	0.22	0.30
- Diluted		0.16	0.11	0.19	0.24

Notes:

- (1) *The Unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 30 April 2018 and the accompanying explanatory notes attached to these interim financial statements.*
- (2) *Based on the weighted average number of ordinary shares in issue as detailed in Note B12.*



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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 OCT 2018 ⁽¹⁾

	Note	As at 31.10.2018 RM'000	As at 30.04.2018 RM'000
ASSETS			
Non-current assets			
Investment properties		11,159	11,404
Property, plant and equipment		47,769	47,084
Other investments		103	103
Deferred tax assets		1,172	1,051
		<hr/> 60,203	<hr/> 59,642
Current assets			
Inventories		57,231	51,727
Trade receivables		38,428	34,848
Other receivables, deposits and prepayments		5,084	3,300
Current tax asset		1,702	1,217
Short-term investments		1,070	5,973
Derivative asset		-	193
Fixed deposits with licensed banks		1,531	1,501
Cash and bank balances		11,250	8,935
		<hr/> 116,296	<hr/> 107,694
TOTAL ASSETS		<hr/> 176,499	<hr/> 167,336



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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 OCT
2018 ⁽¹⁾ (CONT'D)

	Note	As at 31.10.2018 RM'000	As at 30.04.2018 RM'000
EQUITY AND LIABILITIES			
EQUITY			
Share capital	B8	98,354	98,183
Merger deficit		(43,361)	(43,361)
Translation reserve		2,473	2,251
Warrant reserve		15,499	15,548
Hedging reserve		-	(266)
Retained earnings		67,914	67,847
Equity attributable to equity holders of the Company		140,879	140,202
Non-controlling interests		111	111
Total equity		140,990	140,313
LIABILITIES			
Non-current liabilities			
Long-term borrowings	B9	2,541	2,256
Current liabilities			
Trade payables		9,522	8,582
Other payables and accruals		3,553	3,429
Short-term borrowings	B9	19,893	12,604
Current tax liabilities		-	152
		32,968	24,767
TOTAL LIABILITIES		35,509	27,023
TOTAL EQUITY AND LIABILITIES		176,499	167,336
Net assets per share attributable to ordinary equity holders of the Company (RM)		0.36	0.36

Notes:

- (1) *The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 30 April 2018 and the accompanying explanatory notes attached to these interim financial statements.*

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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE SECOND QUARTER ENDED 31 OCT 2018 ⁽¹⁾

	Note	----- Attributable to equity holders of the Company -----								
		----- Non-distributable -----					Distributable		Non-Controlling Interest	Total Equity
		Share Capital	Merger Deficit	Translation Reserve	Warrant Reserve	Hedging Reserve	Retained Earnings	Total		
RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000		
At 1 May 2018		98,183	(43,361)	2,251	15,548	(266)	67,847	140,202	111	140,313
Total comprehensive income for the period		-	-	222	-	266	851	1,339	-	1,339
Issuance of shares										
- Exercise of Warrants	B8	171	-	-	(49)	-	-	122	-	122
Dividend paid		-	-	-	-	-	(784)	(784)	-	(784)
At 31 Oct 2018		98,354	(43,361)	2,473	15,499	-	67,914	140,879	111	140,990
At 1 May 2017		97,503	(43,361)	2,842	15,742	(266)	66,023	138,483	100	138,583
Total comprehensive income for the period		-	-	(22)	-	-	1,184	1,162	6	1,168
Issuance of shares										
- Exercise of Warrants	B8	485	-	-	(138)	-	-	347	-	347
At 31 Oct 2017		97,988	(43,361)	2,820	15,604	(266)	67,207	139,992	106	140,098

Notes:

(1) The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the financial year ended 30 April 2018 and the accompanying explanatory notes attached to these interim financial statements.



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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE SECOND QUARTER ENDED 31 OCT 2018 ⁽¹⁾

	Current Year-To-Date 31.10.2018 RM'000	Preceding Year-To-Date 31.10.2017 RM'000
Cash Flows (for)/from Operating Activities		
Profit before tax	1,273	1,886
Adjustments for:		
Net allowance for impairment losses on trade receivables	166	122
Depreciation of property, plant and equipment and investment properties	1,439	1,285
Interest expense	323	157
Interest income	(289)	(316)
(Reversal of inventories)/Inventories written down	(75)	1,031
Fair value (gain)/loss on short-term investments	(19)	6
Fair value (gain)/loss on derivative	(126)	297
Gain on disposal of property, plant and equipment	(41)	(116)
Provision for warranty	4	51
Property, plant and equipment written off	-	3
Net unrealised loss/(gain) on foreign exchange	238	(89)
Operating profit before working capital changes	2,893	4,317
Increase in inventories	(5,429)	(5,734)
(Increase)/decrease in trade and other receivables	(5,525)	3,351
Increase in trade and other payables	1,075	547
Cash (for)/from operations	(6,986)	2,481
Interest received	181	202
Income tax paid, net of refund	(1,182)	(1,716)
Net cash (for)/from operating activities	(7,987)	967
Cash Flows from/(for) Investing Activities		
Interest income received	107	114
Acquisition of:		
- property, plant and equipment	(1,762)	(6,176)
- investment properties	(37)	(384)
- short-term investments	-	(589)
Dividend paid	(784)	-
Proceeds from disposal of short-term investment	4,923	-
Proceeds from disposal of property, plant and equipment	42	115
Net cash from/(for) investing activities	2,489	(6,920)



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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE SECOND QUARTER ENDED 31 OCT 2018 ⁽¹⁾ (CONT'D)

	Current Year-To- Date 31.10.2018 RM'000	Preceding Year- To- Date 31.10.2017 RM'000
Cash Flows from Financing Activities		
Net proceeds from issuance of new shares from:		
- exercise of warrants	122	347
Interest paid	(323)	(157)
Drawdown of hire purchase obligation	585	-
Repayment of hire purchase obligations	(74)	(39)
Drawdown of term loans	797	2,257
Repayment of term loans	(1,939)	(1,257)
Drawdown of revolving credit	1,500	-
Net drawdown/(repayment) of short-term bank borrowings	6,992	(57)
Net cash from financing activities	7,660	1,094
Net increase/(decrease) in cash and cash equivalents	2,162	(4,859)
Effects of foreign exchange rates changes	183	(21)
Cash and cash equivalents at beginning of the period	10,436	14,827
Cash and cash equivalents at end of the period	12,781	9,947
Cash and cash equivalents at end of period comprise:		
Fixed deposits with licensed banks	1,531	2,243
Cash and bank balances	11,250	7,704
	12,781	9,947

Notes:

- (1) *The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial year ended 30 April 2018 and the accompanying explanatory notes attached to these interim financial statements.*



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A EXPLANATION NOTES PURSUANT TO MALAYSIA FINANCIAL REPORTING STANDARD (“MFRS”) 134: INTERIM FINANCIAL REPORTING

A1. Accounting Policies and Basis of Preparation

The interim financial statements are unaudited and have been prepared in accordance with the requirements of MFRS 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board (“MASB”), International Accounting Standard (“IAS”) 34: Interim Financial Reporting issued by the International Accounting Standard Board (“IASB”) and paragraphs 9.22 and 9.40 (Appendix 9B Part A) of the Main Market Listing Requirement (“Listing Requirements”) of the Bursa Malaysia Securities Berhad (“Bursa Securities”).

The interim financial statements should be read in conjunction with the Audited Financial Statements for the financial year ended 30 April 2018.

The 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 Company and its subsidiaries (“the Group”) since the financial year ended 30 April 2018.

The Group has adopted merger accounting method for the preparation of this interim financial statements. The significant accounting policies and methods of computation applied in the unaudited condensed interim financial statements are consistent with those adopted as disclosed in the Audited Financial Statements for the financial year ended 30 April 2018.

During the current financial period, the Group has adopted the following new applicable accounting standards (including the consequential amendments, if any):-

MFRSs and/or IC Interpretations (Including The Consequential Amendments)

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

MFRS 15 Revenue from Contracts with Customers

IC Interpretation 22 Foreign Currency Transactions and Advance Consideration

Amendments to MFRS 2: Classification and Measurement of Share-based Payment Transactions

Amendments to MFRS 15: Effective Date of MFRS 15

Amendments to MFRS 15: Clarifications to MFRS 15 ‘Revenue from Contracts with Customers’

Amendments to MFRS 140 – Transfers of Investment Property

The adoption of the above accounting standards (including the consequential amendments, if any) did not have any material impact on the Group’s financial statements.

The Group has not applied in advance the following applicable accounting standards (including the consequential amendments, if any) that have been issued by the Malaysian Accounting Standards Board (MASB) but are not yet effective for the current financial year:-

MFRSs and/or IC Interpretations (Including The Consequential Amendments)

Effective Date

MFRS 16 Leases

1 January 2019

IC Interpretation 23 Uncertainty over Income Tax Treatments

1 January 2019

Amendments to MFRS 9: Prepayment Features with Negative Compensation

1 January 2019

Amendments to References to the Conceptual Framework in MFRS Standards

1 January 2020

Annual Improvements to MFRS Standards 2015 – 2017 Cycles

1 January 2019

The adoption of the above applicable standards and interpretations is expected to have no material impact on the financial position and performance of the Group.



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A2. Auditors' Report on Preceding Annual Financial Statements

The Auditors' Reports on the financial statements of the Company and its subsidiaries for the financial year ended 30 April 2018 were not qualified.

A3. Seasonality or Cyclical of Operations

The Group's operations and financial results were not significantly affected by any seasonal or cyclical factors during the current financial quarter.

A4. Unusual Items

There were no significant items affecting the assets, liabilities, equity, net income, or cash flows of the Group that are unusual because of their nature, size and incidence during the current financial quarter.

A5. Changes in Estimates

There were no changes in the estimates that have a material effect on the financial results during the current financial quarter.

A6. Debt and Equity Securities

There were no issuance, cancellation, repurchase, resale or repayment of debt and equity securities during the current financial quarter.

A7. Dividend Paid

A final single tier dividend of RM0.2 sen per ordinary share amounting to RM783,835 for the financial year ended 30 April 2018 was paid on 25 October 2018.

A8. Segment Information

The Group is organised into the 3 main reportable segments as follows:-

- Automotive electrical parts – involved in the trading and distribution of automotive electrical parts and components;
- Automotive engine and mechanical parts – involved in the trading and distribution of automotive engine and mechanical parts and components; and
- Others – involved in the investment and property holding and provision of management services.



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A8. Segment Information (Cont'd)

Segmental information of the Group for the financial period-to-date ended 31 October 2018 is as follows:

	Automotive electrical parts RM'000	Automotive engine and mechanical parts RM'000	Others RM'000	Group RM'000
External revenue	47,986	17,220	149	65,355
Segment results	1,135	1,011	(490)	1,656
Unallocated expenses				(383)
Profit before tax				1,273

Segmental information of the Group for the financial period-to-date ended 31 October 2017 is as follows:

	Automotive electrical parts RM'000	Automotive engine and mechanical parts RM'000	Others RM'000	Group RM'000
External revenue	47,884	15,050	146	63,080
Segment results	2,713	48	(511)	2,250
Unallocated expenses				(364)
Profit before tax				1,886

On the basis of geographical segment, segmental information is presented based on the geographical location of customers:

	Current year to date 31 October 2018 RM'000	Preceding year to date 31 October 2017 RM'000
Revenue		
Malaysia	49,813	44,312
Middle East and Africa	8,941	13,770
Others	6,601	4,998
	<u>65,355</u>	<u>63,080</u>

No other segmental information such as segment assets, liabilities and results are presented as the Group is principally engaged in one industry, which involves the trading and distribution of automotive parts and components for the passenger and commercial vehicles in the automotive aftermarket segment in Malaysia and overseas.



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A9. Subsequent Material EventsSubscription of Borneo Technical Co. (M) Sdn. Bhd.'s ("Borneo") Share Capital

On 25 October 2018, the Company had entered into a conditional Subscription Agreement with Borneo, Toyota Tsusho Corporation and Toyota Tsusho (Malaysia) Sdn. Bhd. to subscribe for 19,000,000 ordinary shares representing approximately 80.17% of the enlarged issued shares of Borneo, for a total consideration of RM19,000,000 to be satisfied entirely by way of cash.

The shareholders have approved the proposed subscription via the Extraordinary General Meeting held on 4 December 2018.

Acquisition of Win Soon Auto Suppliers Sdn. Bhd. ("WSKL") and Win Soon Auto Suppliers (JB) Sdn. Bhd. ("WSJB")

On 28 August 2018, the Company entered into conditional share sale agreements for the proposed acquisition of 100% equity interest in WSKL and 100% equity interest in WSJB for a total cash consideration of RM5,940,000.

The acquisition is pending for completion as of to-date.

A10. Composition of the Group

There were no changes in the composition of the group for the current financial quarter.

A11. Material Capital Commitments

31 October 2018
RM'000

Purchase of property, plant and equipment

3,229

A12. Contingent Liabilities and Contingent Assets

There are no contingent liabilities or contingent assets as at the end of the current financial quarter.

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A13. Fair Value Information

The fair values of the financial assets and financial liabilities of the Group which are maturing within the next 12 months approximated their carrying amounts due to the relatively short-term maturity of the financial instruments.

The following table sets out the fair value profile of financial instruments that are carried at fair value and those not carried at fair value at the end of the reporting period:-

	Fair Value Of Financial Instruments Carried At Fair Value			Fair Value Of Financial Instruments Not Carried At Fair Value			Total Fair Value	Carrying Amount
	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3		
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000		
31.10.2018								
<u>Financial assets</u>								
Short-term investment	1,070	-	-	-	-	-	1,070	1,070
<u>Financial Liabilities</u>								
Hire purchase payables	-	420	-	-	534	-	954	954
Term loans	-	2,838	-	-	-	-	2,838	2,838



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A13. Fair Value Information (Cont'd)

The following table sets out the fair value profile of financial instruments that are carried at fair value and those not carried at fair value at the end of the reporting period (Cont'd):-

	Fair Value Of Financial Instruments Carried At Fair Value			Fair Value Of Financial Instruments Not Carried At Fair Value			Total Fair Value	Carrying Amount
	Level 1	Level 2	Level 3	Level 1	Level 2	Level 3		
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000		
30.04.2018								
<u>Financial assets</u>								
Short-term investment	5,973	-	-	-	-	-	5,973	5,973
Derivative asset:								
- cross currency interest rate swap	-	193	-	-	-	-	193	193
<u>Financial Liabilities</u>								
Hire purchase payables	-	241	-	-	200	-	441	441
Term loans	-	2,076	-	-	2,451	-	4,527	4,527



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B ADDITIONAL INFORMATION REQUIRED BY THE MAIN MARKET LISTING REQUIREMENTS OF BURSA SECURITIES MALAYSIA BERHAD

B1. Review of Performance

The revenue for the current quarter increased to RM35.862 million from RM30.614 million in the corresponding quarter in the preceding year mainly due to higher demand from the domestic market.

The gross profit for the current quarter has increased to RM9.728 million as compared to RM8.535 million in the corresponding quarter in the preceding year due mainly to higher revenues in the current quarter.

Profit before tax for the current quarter has increased to RM0.934 million compared to RM0.920 million in the corresponding quarter in the preceding year due to higher sales revenue.

The revenue derived from our automotive electrical parts accounted for approximately 73% of total revenue while automotive engine and mechanical parts and others accounted for approximately 27% of total revenue compared to 74% and 26% respectively in the corresponding quarter in the preceding year.

B2. Variation of Results with the immediate preceding quarter

The Group's revenue for the current quarter of RM35.862 million showed an increase compared to the revenue of RM29.493 million for the immediate preceding quarter due to higher revenue from the domestic market.

The gross profit amount has increased to RM9.728 million from RM8.330 million for the immediate preceding quarter due to higher overall sales.

The Group registered a profit before tax of RM0.934 million for the current quarter compared to RM0.339 million for the immediate preceding quarter due mainly to higher sales revenue.

B3. Prospects for the Group for the Financial Year ending 30 April 2019

The Malaysian economy is facing challenges with uncertain business conditions, higher cost of doing business and cost of living. The overseas market is affected by global economic weaknesses and uncertainties especially in the Middle East. The Group will continue to focus on its sales and marketing strategies in both domestic and export market to promote our in-house brands, expand our product range, increase the number of branches throughout Malaysia and expand our market presence in overseas countries especially in ASEAN countries. The Group will continue to pursue improvements to enhance our supply chain management, productivity and cost management.

The Group will strive to maintain its current performance for the financial year ending 30 April 2019.

B4. Variance of Profit Forecast

No profit forecast has been issued by the Group previously in any public document.



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B5. Notes to the Statement of Profit or Loss

The profit before tax is arrived at after charging / (crediting):-

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Year Quarter 31.10.2018 RM'000	Preceding Year Quarter 31.10.2017 RM'000	Current Year- To-Date 31.10.2018 RM'000	Preceding Year- To-Date 31.10.2017 RM'000
Depreciation of property, plant and equipment and investment properties	733	666	1,439	1,285
Fair value (gain)/loss on derivative	-	165	(126)	297
Fair value (gain)/loss on short-term investments	(9)	1	(19)	6
Gain on disposal of property, plant and equipment	(21)	(1)	(41)	(116)
Net allowance for impairment losses on trade receivables	56	5	166	122
Net loss/(gain) on foreign exchange	51	(165)	150	(259)
Interest expense	175	84	323	157
Interest income	(148)	(147)	(289)	(316)
Net provision/(reversal) of provision for warranty	27	(4)	4	51
(Reversal of inventories)/Inventories written down	(276)	382	(75)	1,031

Save as disclosed above, the other items as required under Appendix 9B Part A (16) of the Main Market Listing Requirements of Bursa Securities are not applicable.

B6. Income Tax Expense

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Year Quarter 31.10.2018 RM'000	Preceding Year Quarter 31.10.2017 RM'000	Current Year- To-Date 31.10.2018 RM'000	Preceding Year- To-Date 31.10.2017 RM'000
<u>Income tax</u>				
Current tax - Current	266	455	544	962
Deferred tax - Current	(47)	20	(122)	(243)
- Prior Period	-	(125)	-	(23)
Tax expense	219	350	422	696

The effective tax rate for the current period is higher than the statutory tax rate of 24% mainly due to certain expenses which are not deductible for tax purpose.



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B7. Status of Corporate Proposals

There were no corporate proposals announced but yet to be completed as at the date of this report.

B8. Share Capital

	Current Year-To-Date 31.10.2018	Preceding Year-To-Date 31.10.2017	Current Year-To-Date 31.10.2018	Preceding Year-To-Date 31.10.2017
	Number of shares '000	'000	RM'000	RM'000
Issue And Fully Paid-Up				
Ordinary shares with no Par Value				
At 1 May 2018/2017	391,336	166,738	98,183	97,503
Issued for cash in respect of warrant exercised	583	693	122	347
Transfer from warrant reserve	-	-	49	138
At 31 Oct 2018/2017	391,919	167,431	98,354	97,988



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B9. Group Borrowings

Total Group borrowings as at 31 October 2018 / 30 April 2018 were as follows:-

	As at 31.10.2018 RM'000	As at 30.04.2018 RM'000
<u>Current (Secured)</u>		
Denominated in Malaysian Ringgit		
Bankers' acceptances	8,219	1,461
Hire purchase payables	265	76
Term loans	797	-
Revolving credit	1,500	-
Denominated in US Dollars		
Foreign currency loan	8,004	8,431
Term loans	-	2,451
Denominated in Singapore Dollars		
Hire purchase payables	41	39
Term loan	148	146
Trust receipts	919	-
	19,893	12,604
<u>Non-current (Secured)</u>		
Denominated in Malaysian Ringgit		
Hire purchase payables	594	253
Denominated in Singapore Dollars		
Hire purchase payables	54	73
Term loan	1,893	1,930
	2,541	2,256
Total Borrowings	22,434	14,860

B10. Material Litigation

The Group is not engaged in any material litigation neither as plaintiff nor defendant. The Directors are not aware of any proceedings pending against the Group as at the date of this report.

B11. Dividends

No dividend was declared for payment by the Company for the current quarter under review.



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B12. Earnings Per Share

The earnings per share for the current quarter are computed as follows:

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Year Quarter 31.10.2018 RM'000	Preceding Year Quarter 31.10.2017 RM'000	Current Year-To-Date 31.10.2018 RM'000	Preceding Year-To-Date 31.10.2017 RM'000
Profit after tax attributable to owners of the Company	715	569	851	1,184
Weighted average number of ordinary share in issue ('000) (basic)*	391,919	390,422	391,919	390,422
Effect of conversion of warrants*	66,714	108,558	66,714	108,558
Weighted average number of ordinary shares in issue ('000) (diluted)*	458,633	498,980	458,633	498,980
Basic Earnings Per Share (sen)	0.18	0.15	0.22	0.30
Diluted Earnings Per Share (sen)	0.16	0.11	0.19	0.24

Note:

* - Comparative figures for the weighted average number of ordinary shares computation have been restated to reflect the adjustments arising from Share Split and Bonus Issue which was completed on 10 November 2017.

B13. Realised and Unrealised Profits / Losses Disclosure

The breakdown of the retained profits of the Group as at the end of the current quarter and preceding financial year, into realised and unrealised profits, is as follows:-

	As at 31.10.2018 RM'000	As at 30.04.2018 RM'000
Total retained earnings of the Group		
(a) Realised	67,110	67,460
(b) Unrealised	705	261
	67,815	67,721
Add: consolidated adjustments	99	126
Total retained earnings	67,914	67,847