



Y.S.P. SOUTHEAST ASIA HOLDING BHD. (Company no : 552781-X)

(Incorporated in Malaysia)

UNAUDITED CONDENSED INTERIM FINANCIAL STATEMENTS

FOR THE QUARTER AND SIX MONTHS ENDED 30 JUNE 2018

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Y.S.P. SOUTHEAST ASIA HOLDING BHD. (Company no : 552781-X)

(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME

FOR THE QUARTER AND SIX MONTHS ENDED 30 JUNE 2018

	3 months ended		6 months ended	
	30/6/2018 RM'000	30/6/2017 RM'000	30/6/2018 RM'000	30/6/2017 RM'000
Revenue	67,850	59,907	139,443	127,446
Cost of sales	(33,942)	(34,244)	(70,178)	(70,632)
Gross profit	33,908	25,663	69,265	56,814
Other income	700	1,297	2,477	2,557
Selling & Distribution expenses	(15,757)	(13,961)	(31,112)	(28,505)
Administrative expenses	(6,227)	(5,463)	(12,039)	(10,766)
Other expenses	1,150	(3,111)	(4,497)	(4,056)
Results from operating activities	13,774	4,425	24,094	16,044
Finance income	337	424	649	768
Finance cost	(414)	(277)	(741)	(552)
Share of result of associate	(46)	(9)	(261)	(23)
Profit before tax	13,651	4,563	23,741	16,237
Income tax expense	(3,232)	(1,527)	(6,719)	(4,557)
Profit for the period	10,419	3,036	17,022	11,680
Other comprehensive income, net of tax				
Items that may be reclassified subsequently to profit or loss				
Foreign currency translation differences for foreign operations	(538)	363	78	556
Total other comprehensive (expenses)/ income for the period	(538)	363	78	556
Total comprehensive income for the period	9,881	3,399	17,100	12,236



Y.S.P. SOUTHEAST ASIA HOLDING BHD. (Company no : 552781-X)
(Incorporated in Malaysia)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME (CONTINUED)**

FOR THE QUARTER AND SIX MONTHS ENDED 30 JUNE 2018

	3 months ended		6 months ended	
	30/06/2018 RM'000	30/06/2017 RM'000	30/06/2018 RM'000	30/06/2017 RM'000
Attributable to:				
Owners of the Company	10,354	3,165	17,083	11,932
Non-controlling interests	65	(129)	(61)	(252)
Profit for the period	10,419	3,036	17,022	11,680
Total comprehensive income attributable to:				
Owners of the Company	9,812	3,553	17,199	12,481
Non-controlling interests	69	(154)	(99)	(245)
Total comprehensive income for the period	9,881	3,399	17,100	12,236
Earnings per share (EPS) attributable to owners of the Company (sen):				
Basic EPS	7.53	2.34	12.46	8.85
Diluted EPS	7.50	2.33	12.40	8.78

Included in the profit for the period are:

	3 months ended		6 months ended	
	30/06/2018 RM'000	30/06/2017 RM'000	30/06/2018 RM'000	30/06/2017 RM'000
interest income	(337)	(424)	(649)	(768)
other income including investment income	(93)	(81)	(186)	(172)
interest expenses	414	277	741	552
depreciation and amortization	2,433	2,453	4,942	4,870
provision for and (write back) / write off of receivables	(42)	1	(37)	5
writedown and written off of inventories	108	63	889	672
(gain) or loss on disposal of quoted and unquoted investments or properties	N/A	N/A	N/A	N/A
impairment of assets	N/A	N/A	N/A	N/A
foreign exchange (gain) or loss	(1,711)	1,644	2,174	1,404
(gain) or loss on derivatives	N/A	N/A	N/A	N/A
exceptional items	N/A	N/A	N/A	N/A
N/A: Not applicable				

The above consolidated statements of profit or loss and other comprehensive income should be read in conjunction with the audited financial statements for the year ended 31 December 2017.



Y.S.P. SOUTHEAST ASIA HOLDING BHD. (Company No : 552781-X)
(Incorporated in Malaysia)
CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2018

	As at 30/06/2018 RM'000 Unaudited	As at 31/12/2017 RM'000 Audited
ASSETS		
Property, plant and equipment	127,574	117,000
Land use rights	5,902	6,182
Intangible assets	4,934	4,895
Investment in associates	3,529	3,789
Deferred tax assets	477	495
Non-current Assets	142,416	132,361
Inventories	99,968	86,468
Trade receivables	63,733	60,171
Other receivables	19,410	14,904
Amount due from affiliated companies	264	284
Amount due from an associate	796	321
Current tax assets	332	300
Cash & cash equivalents	70,954	75,198
Current Assets	255,457	237,646
TOTAL ASSETS	397,873	370,007
EQUITY AND LIABILITIES		
Share capital	144,456	141,136
Other reserves	8,032	8,497
Retained earnings	147,306	139,881
Equity Attributable to Owners of the Company	299,794	289,514
Non-controlling interests	6,083	6,182
Total Equity	305,877	295,696
Deferred taxation	8,737	8,458
Loans and borrowings	21,885	11,873
Finance lease liabilities	620	1,504
Post-employment benefits	197	197
Other payables	1,000	1,000
Non-current Liabilities	32,439	23,032
Trade payables	14,418	19,162
Other payables	25,067	15,001
Provisions	1,568	1,410
Finance lease liabilities	2,057	2,562
Amount due to affiliated companies	5,126	6,523
Loans and borrowings	7,345	3,909
Current tax liabilities	3,976	2,712
Current Liabilities	59,557	51,279
Total Liabilities	91,996	74,311
TOTAL EQUITY AND LIABILITIES	397,873	370,007
Net assets per share attributable to owners of the Company (RM)	2.17	2.12

The above consolidated statement of financial position should be read in conjunction with the audited financial statements for the year ended 31 December 2017.



Y.S.P. SOUTHEAST ASIA HOLDING BHD. (Company no : 552781-X)
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE SIX MONTHS ENDED 30 JUNE 2018

RM'000	Attributable to owners of the Company						Total	Non-controlling interest	Total equity
	Share capital	Share premium	Capital reserve	Exchange fluctuation reserve	Share option reserve	Retained earnings			
At 1 January 2017	134,668	1,516	6,168	(1,136)	2,092	131,099	274,407	5,524	279,931
Foreign currency translation differences for foreign operations	-	-	-	549	-	-	549	7	556
Total other comprehensive income for the period	-	-	-	549	-	-	549	7	556
Profit for the period	-	-	-	-	-	11,932	11,932	(252)	11,680
Total comprehensive income for the period	-	-	-	549	-	11,932	12,481	(245)	12,236
Dividends to owners of the Company	-	-	-	-	-	(11,600)	(11,600)	-	(11,600)
Issuance of ordinary shares pursuant to ESOS	3,389	-	-	-	-	-	3,389	-	3,389
Total transactions with owners of the Company	3,389	-	-	-	-	(11,600)	(8,211)	-	(8,211)
Transfer to share premium for share options exercised	906	-	-	-	(906)	-	-	-	-
Transfer in accordance with Section 618(2) of the Companies Act 2016	1,516	(1,516)	-	-	-	-	-	-	-
At 30 JUNE 2017	140,479	-	6,168	(587)	1,186	131,431	278,677	5,279	283,956
At 1 January 2018	141,136	-	6,168	171	2,158	139,881	289,514	6,182	295,696
Foreign currency translation differences for foreign operations	-	-	-	116	-	-	116	(38)	78
Total other comprehensive income for the period	-	-	-	116	-	-	116	(38)	78
Profit for the period	-	-	-	-	-	17,083	17,083	(61)	17,022
Total comprehensive income for the period	-	-	-	116	-	17,083	17,199	(99)	17,100
Dividends to owners of the Company	-	-	-	-	-	(9,658)	(9,658)	-	(9,658)
Issuance of ordinary shares pursuant to ESOS	2,739	-	-	-	-	-	2,739	-	2,739
Total transactions with owners of the Company	2,739	-	-	-	-	(9,658)	(6,919)	-	(6,919)
Transfer to share capital for share options exercised	581	-	-	-	(581)	-	-	-	-
At 30 JUNE 2018	144,456	-	6,168	287	1,577	147,306	299,794	6,083	305,877

The above consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the year ended 31 December 2017.



Y.S.P. SOUTHEAST ASIA HOLDING BHD. (Company no : 552781-X)
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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE SIX MONTHS ENDED 30 JUNE 2018

	6 months ended	
	30/06/2018	30/06/2017
	RM '000	RM '000
Cash flows from operating activities		
Profit before tax	23,741	16,237
Other adjustments	9,231	8,132
Operating profit before changes in working capital	<u>32,972</u>	<u>24,369</u>
Net change in current assets	(24,680)	(13,578)
Net change in current liabilities	3,061	9,517
Cash generated from operations	<u>11,353</u>	<u>20,308</u>
Tax paid	(5,190)	(3,967)
Net cash generated from operating activities	<u>6,163</u>	<u>16,341</u>
Cash flows from investing activities		
Interest received	649	768
Proceeds from disposal of property, plant and equipment	133	10
Purchase of property, plant and equipment	(16,572)	(5,397)
Purchase of intangible assets	(76)	-
Net cash used in investing activities	<u>(15,866)</u>	<u>(4,619)</u>
Cash flows from financing activities		
Interest paid	(714)	(547)
Dividends paid	(9,658)	-
Proceeds from issuance of ordinary shares-ESOS, net of expenses	2,739	3,389
Drawdown of term loans	13,841	-
Repayment of term loans	(360)	(447)
Refinance of property, plant and equipment under finance lease	-	883
Payment of finance lease liabilities	(1,387)	(2,013)
Net cash from financing activities	<u>4,461</u>	<u>1,265</u>
Net (decrease) / increase in cash and cash equivalents	(5,242)	12,987
Effect on foreign exchange rate changes	998	1,652
Cash and cash equivalents at 1 January	75,198	67,327
Cash and cash equivalents at 30 June	<u>70,954</u>	<u>81,966</u>
	30/06/2018	30/06/2017
	RM '000	RM '000
Composition of cash and cash equivalents		
Cash and bank balances	42,181	27,401
Fixed deposits with licensed banks	28,773	54,565
	<u>70,954</u>	<u>81,966</u>

The above consolidated cash flow statement should be read in conjunction with the audited financial statements for the year ended 31 December 2017.



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NOTES TO THE INTERIM FINANCIAL REPORT - 30 JUNE 2018

PART A - EXPLANATORY NOTES PURSUANT TO MFRS 134

A1 Basis of Preparation

The condensed consolidated interim financial statements are unaudited and have been prepared in accordance with the requirements of MFRS 134 and IAS 34 "Interim Financial Reporting" and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

The condensed consolidated interim financial statements should be read in conjunction with the audited financial statements for the year ended 31 December 2017. The explanatory notes attached to the condensed report provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial year ended 31 December 2017.

A2 Significant Accounting Policies

The accounting policies and method of computation adopted for the condensed report are consistent with those adopted for the annual audited financial statements for the year ended 31 December 2017.

A3 Auditors' Report on Preceding Annual Financial Statements

The auditors' report on the audited financial statements for the year ended 31 December 2017 was not qualified.

A4 Seasonal or Cyclical Factors

The Group's operations are not materially affected by any seasonal or cyclical factors.

A5 Unusual Items due to their Nature, Size or Incidence

There were no unusual items affecting assets, liabilities, equity, net income or cash flows during the quarter and six months ended 30 June 2018.

A6 Material Changes in Estimates

There were no changes in estimates that have any material effect on the quarter ended 30 June 2018.

A7 Debt and Equity Securities

During the quarter and six months ended 30 June 2018, the Company has issued 1,231,000 new ordinary shares pursuant to the exercise of Company's ESOS as follows:

Exercise Price RM	No. of Shares Issued	Cash Proceeds RM
1.49	<u>27,000</u>	<u>40,230</u>
1.89	<u>371,000</u>	<u>701,190</u>
2.40	<u>833,000</u>	<u>1,999,200</u>

A8 Dividends Paid

No dividend was paid during the quarter and six months ended 30 June 2018.

A9 Segment Information

The Group is organised based on three major business segments as described below. The basis of segmentation was based on information reported internally to the Managing Director of the Group.

Performance is measured based on segment profit before tax and the total of segment assets are measured based on all assets (including goodwill) of a segment, as included in the internal management reports that are reviewed by the Group's Managing Director. Segment total asset is used to measure the return of assets of each segment.

There are no changes in the segment reported in the last audited financial statements.

Year-to-date ended 30 June 2018	Investment holding RM'000	Trading RM'000	Manufacturing RM'000	Inter-company Elimination RM'000	Total RM'000
Revenue from external customer	-	20,406	119,037	-	139,443
Inter-segment revenue	16,426	834	14,066	(31,326)	-
Total revenue	16,426	21,240	133,103	(31,326)	139,443
Segment profit before tax	17,137	706	23,998	(18,100)	23,741
Segment assets	208,936	51,876	347,089	(210,028)	397,873
Segment liabilities	18,118	28,633	166,803	(121,558)	91,996

Year-to-date ended 30 June 2017	Investment holding RM'000	Trading RM'000	Manufacturing RM'000	Inter-company Elimination RM'000	Total RM'000
Revenue from external customer	-	21,788	105,658	-	127,446
Inter-segment revenue	16,476	406	17,195	(34,077)	-
Total revenue	16,476	22,194	122,853	(34,077)	127,446
Segment profit before tax	16,852	1,393	15,907	(17,915)	16,237
Segment assets	202,086	54,425	311,227	(204,860)	362,878
Segment liabilities	34,017	29,135	145,610	(129,841)	78,921

Geographical segments	Total revenue	
	30/6/2018 RM'000	30/6/2017 RM'000
Malaysia	105,607	90,560
Singapore	12,142	13,050
Vietnam	5,538	10,483
Philippines	2,827	1,903
Cambodia	2,947	2,557
Myanmar	1,089	1,615
Brunei	1,002	770
Indonesia	1,296	1,262
Other countries	6,995	5,246
	139,443	127,446

Investment holding 1H18 vs 1H17

Holding company's profit before tax reported at RM17.14 million in 1H18, an increase of 1.7% compared to last year correspondence period profit before tax of RM16.85 million mainly attributed to foreign exchange gain in the current period.

Trading 1H18 vs 1H17

Trading segment posted a lower profit before tax of RM0.71 million in 1H18, a decrease of 49.3% compared to RM1.39 million in 1H17 resulting from higher operating costs and cost margin in product mix.

Manufacturing 1H18 vs 1H17

Manufacturing segment recorded revenue of RM133.10 million in 1H18, 8.3% higher than the revenue of RM122.85 million recorded in 1H17. The profit before tax for 1H18 was RM23.99 million compared to RM15.91 million in 1H17. This was mainly due to lower operating costs and higher cost margin in product mix in the period under review.

A10 Valuations of Property, Plant and Equipment

Property, plant and equipment of the Group are stated at cost less accumulated depreciation and any accumulated impairment losses where applicable.

There is no revaluation of property, plant and equipment during the period under review.

A11 Subsequent Events

There were no material events subsequent to the end of the current quarter.

A12 Changes in the Composition of the Group

There were no changes in the composition of the Group during the quarter and six months ended 30 June 2018.

A13 Contingent Liabilities

There were no significant changes in contingent liabilities since 31 December 2017.

A14 Capital Commitment

Capital commitment expenditure not provided for in the condensed report as at the end of the financial period were as follows:

	Approved and contracted for RM'000	Approved but not contracted for RM'000
Plant & machinery and other assets	5,268	1,050

A15 Related Party Transactions

Significant related party transactions are as follows:

	6 months ended	
	30/06/2018 RM'000	30/06/2017 RM'000
<u>Corporation related to substantial shareholder</u>		
Purchase of pharmaceutical products	7,335	6,715
Consultancy fees payable	10	31
Rental payable	45	45
<u>Companies in which certain Directors have interest</u>		
Purchase of raw materials	1,386	977
Sales of pharmaceutical products	(962)	(437)

A16 Financial Instruments

The carrying amounts of cash and cash equivalents, short term receivables and payables and short-term borrowings approximate their fair values due to the relatively short term nature of these financial instruments.

The fair values of other financial assets and liabilities not carried at fair value, together with the carrying amounts shown in the statements of financial position, are as follows:

	As at 30/06/2018		As at 31/12/2017	
	Carrying amount RM'000	Fair value RM'000	Carrying amount RM'000	Fair value RM'000
Long term loans and borrowings	21,885	21,126	11,873	11,579
Long term finance lease liabilities	620	584	1,504	1,417

B1 Review of Performance

	3 months ended		Variance		6 months ended		Variance	
	30/06/2018 RM'000	30/06/2017 RM'000	RM'000	%	30/06/2018 RM'000	30/06/2017 RM'000	RM'000	%
Revenue	67,850	59,907	7,943	13.3	139,443	127,446	11,997	9.4
Operating profit	13,774	4,425	9,349	211.3	24,094	16,044	8,050	50.2
Profit before interest and tax	13,728	4,416	9,312	210.9	23,833	16,021	7,812	48.8
Profit before tax	13,651	4,563	9,088	199.2	23,741	16,237	7,504	46.2
Profit after tax	10,419	3,036	7,383	243.2	17,022	11,680	5,342	45.7
Profit attributable to owners of the Company	10,354	3,165	7,189	227.1	17,083	11,932	5,151	43.2

The Group recorded a revenue of RM139.44 million for the six months ended 30 June 2018, 9.4% higher compared with the revenue of RM127.45 million recorded in the same period last year.

The Group recorded a higher profit before tax of RM23.74 million as compared to RM16.24 million in the same period last year. This was due to lower cost of goods sold with higher production and productivity compared with same period last year.

B2 Comparison with the Preceding Quarter's Results

	Qtr 2 (30/06/18) RM'000	Qtr 1 (31/03/18) RM'000	Variance	
			RM'000	%
Revenue	67,850	71,593	(3,743)	(5.2)
Operating profit	13,774	10,320	3,454	33.5
Profit before interest and tax	13,728	10,105	3,623	35.9
Profit before tax	13,651	10,090	3,561	35.3
Profit after tax	10,419	6,603	3,816	57.8
Profit attributable to owners of the Company	10,354	6,729	3,625	53.9

The Group recorded a revenue of RM67.85 million for the current quarter as compared to RM71.59 million for the immediate preceding quarter ("1Q18") which was a decrease of 5.2%. The decrease was mainly due to a slight reduction in demand from local market.

The Group achieved a profit before tax of RM13.65 million in 2Q18 compared to RM10.09 million in 1Q18 as a result of higher profit margin from changes in product mix during the quarter under review.

B3 Prospects of the Group

With unabated challenges in both the domestic and international fronts that impacted the business, the group will place greater emphasis on enhancing operational efficiency, increasing product registration, effective and bolder marketing, promotional and sales strategies.

With continued efforts to increase brand and product awareness to be initiated in tandem with an aggressive blitz in brand exposure to target a more pronounced online presence in product marketing and sales, the group is cautiously optimistic of maintaining the financial performance in the year ahead.

B4 Profit Forecast or Profit Guarantee

There were no profit forecast or profit guarantee issued by the Group.

B5 Taxation

Details of taxation are as follows :-

	3 months ended		6 months ended	
	30/06/2018 RM'000	30/06/2017 RM'000	30/06/2018 RM'000	30/06/2017 RM'000
Current tax	3,115	1,437	6,469	4,265
Deferred tax	117	90	250	292
	<u>3,232</u>	<u>1,527</u>	<u>6,719</u>	<u>4,557</u>

Income tax is calculated at the Malaysian statutory tax rate of 24%. (2017: 24%)

The Group's effective tax rate for the current quarter was higher than the statutory tax rate principally due to certain expenses which were not deductible for tax purposes.

B6 Corporate Proposals

There were no corporate proposals announced by the Company as at the reporting date.

B7 Borrowings and Debt Securities

The details of the Group borrowings as at 30 June 2018 are as follows :

30 June 2018	IDR'000	Denominated in Foreign Currency		RM Equivalent
		USD'000	SGD'000	RM'000
Current				
Secured revolving credit	-	-	-	1,500
<u>Secured bank loans:</u>				
- Domestic	-	-	-	5,797
- Foreign	-	-	16	48
<u>Finance lease creditor:</u>				
- Domestic	-	-	-	2,018
- Foreign	-	-	13	39
	<u>-</u>	<u>-</u>	<u>29</u>	<u>9,402</u>
Non-current				
<u>Secured bank loans:</u>				
- Domestic	-	-	-	17,266
- Foreign	-	1,000	196	4,619
<u>Finance lease creditor:</u>				
- Domestic	-	-	-	613
- Foreign	-	-	2	7
	<u>-</u>	<u>1,000</u>	<u>198</u>	<u>22,505</u>
Total borrowings	<u>-</u>	<u>1,000</u>	<u>227</u>	<u>31,907</u>
30 June 2017				
Current				
Secured revolving credit	-	-	-	1,500
<u>Secured bank loans:</u>				
- Domestic	-	-	-	804
- Foreign	-	5	16	72
<u>Finance lease creditor:</u>				
- Domestic	-	-	-	3,151
- Foreign	74,214	-	13	64
	<u>74,214</u>	<u>5</u>	<u>29</u>	<u>5,591</u>
Non-current				
<u>Secured bank loans:</u>				
- Domestic	-	-	-	7,247
- Foreign	-	1,000	229	5,006
<u>Finance lease creditor:</u>				
- Domestic	-	-	-	2,155
- Foreign	-	-	16	48
	<u>-</u>	<u>1,000</u>	<u>245</u>	<u>14,456</u>
Total borrowings	<u>74,214</u>	<u>1,005</u>	<u>274</u>	<u>20,047</u>

As at the reporting date, the Group had not issued any debt securities.

B8 Material Litigation

There was no material litigation against the Group as at the reporting date.

B9 Proposed Dividend

At the seventeenth Annual General Meeting held on 25 May 2018, the shareholders have approved the first and final ordinary dividend of 7.0 sen which was paid on 28 July 2018 in respect of the financial year ended 31 December 2017.

B10 Earnings Per Share

	3 months ended		6 months ended	
	30/06/2018	30/06/2017	30/06/2018	30/06/2017
i) Basic Earnings Per Share				
Profit attributable to owners of the Company (RM'000)	10,354	3,165	17,083	11,932
Weighted average number of ordinary shares in issue ('000)	<u>137,436</u>	<u>135,111</u>	<u>137,120</u>	<u>134,895</u>
Basic Earnings Per Share (sen)	<u>7.53</u>	<u>2.34</u>	<u>12.46</u>	<u>8.85</u>
ii) Diluted Earnings Per Share				
Profit attributable to owners of the Company (RM'000)	10,354	3,165	17,083	11,932
Weighted average number of ordinary shares in issue ('000)	137,436	135,111	137,120	134,895
Effect of dilution-Share options ('000)	<u>565</u>	<u>1,018</u>	<u>670</u>	<u>956</u>
Adjusted weighted average number of ordinary shares in issue ('000)	<u>138,001</u>	<u>136,129</u>	<u>137,790</u>	<u>135,851</u>
Diluted Earnings Per Share (sen)	<u>7.50</u>	<u>2.33</u>	<u>12.40</u>	<u>8.78</u>

The basic and diluted earnings per share are calculated by dividing profit for the period attributable to owners of the Company over the weighted average number of ordinary shares in issue.