



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

(Incorporated in Malaysia)

**UNAUDITED CONDENSED INTERIM FINANCIAL STATEMENTS
FOR THE QUARTER AND NINE MONTHS ENDED 30 SEPTEMBER 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 NINE MONTHS ENDED 30 SEPTEMBER 2018

	3 months ended		9 months ended	
	30/9/2018 RM'000	30/9/2017 RM'000	30/9/2018 RM'000	30/9/2017 RM'000
Revenue	73,275	66,093	212,718	193,539
Cost of sales	(40,759)	(37,886)	(110,937)	(108,518)
Gross profit	32,516	28,207	101,781	85,021
Other income	629	1,216	3,106	3,773
Selling & Distribution expenses	(16,686)	(15,253)	(47,798)	(43,758)
Administrative expenses	(6,027)	(6,475)	(18,066)	(17,241)
Other expenses	(863)	(2,124)	(5,360)	(6,180)
Results from operating activities	9,569	5,571	33,663	21,615
Finance income	303	362	952	1,130
Finance cost	(511)	(355)	(1,252)	(907)
Share of result of associate	(184)	(194)	(445)	(217)
Profit before tax	9,177	5,384	32,918	21,621
Income tax expense	(2,755)	(2,085)	(9,474)	(6,642)
Profit for the period	6,422	3,299	23,444	14,979
Other comprehensive income, net of tax Items that may be reclassified subsequently to profit or loss				
Foreign currency translation differences for foreign operations	450	178	528	734
Total other comprehensive (expenses)/ income for the period	450	178	528	734
Total comprehensive income for the period	6,872	3,477	23,972	15,713



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

FOR THE QUARTER AND NINE MONTHS ENDED 30 SEPTEMBER 2018

	3 months ended		9 months ended	
	30/09/2018 RM'000	30/09/2017 RM'000	30/09/2018 RM'000	30/09/2017 RM'000
Attributable to:				
Owners of the Company	6,424	3,329	23,507	15,261
Non-controlling interests	(2)	(30)	(63)	(282)
Profit for the period	6,422	3,299	23,444	14,979
Total comprehensive income attributable to:				
Owners of the Company	6,841	3,508	24,040	15,989
Non-controlling interests	31	(31)	(68)	(276)
Total comprehensive income for the period	6,872	3,477	23,972	15,713
Earnings per share (EPS) attributable to owners of the Company (sen):				
Basic EPS	4.65	2.44	17.10	11.26
Diluted EPS	4.62	2.43	16.99	11.19

Included in the profit for the period are:

	3 months ended		9 months ended	
	30/09/2018 RM'000	30/09/2017 RM'000	30/09/2018 RM'000	30/09/2017 RM'000
interest income	(303)	(362)	(952)	(1,130)
other income including investment income	(95)	(74)	(281)	(246)
interest expenses	511	355	1,252	907
depreciation and amortization	2,771	2,600	7,713	7,470
provision for and (write back) / write off of receivables	190	11	153	16
writedown and written off of inventories	253	290	1,142	962
(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	136	783	2,310	2,187
(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 SEPTEMBER 2018

	As at 30/09/2018 RM'000 Unaudited	As at 31/12/2017 RM'000 Audited
ASSETS		
Property, plant and equipment	129,461	117,000
Land use rights	5,816	6,182
Intangible assets	4,984	4,895
Investment in associates	3,344	3,789
Deferred tax assets	479	495
Non-current Assets	144,084	132,361
Inventories	101,731	86,468
Trade receivables	64,611	60,171
Other receivables	22,632	14,904
Amount due from affiliated companies	267	284
Amount due from an associate	908	321
Current tax assets	352	300
Cash & cash equivalents	69,000	75,198
Current Assets	259,501	237,646
TOTAL ASSETS	403,585	370,007
EQUITY AND LIABILITIES		
Share capital	145,069	141,136
Other reserves	8,333	8,497
Retained earnings	153,730	139,881
Equity Attributable to Owners of the Company	307,132	289,514
Non-controlling interests	6,114	6,182
Total Equity	313,246	295,696
Deferred taxation	8,848	8,458
Loans and borrowings	24,430	11,873
Finance lease liabilities	657	1,504
Post-employment benefits	197	197
Other payables	-	1,000
Non-current Liabilities	34,132	23,032
Trade payables	18,102	19,162
Other payables	17,125	15,001
Provisions	1,617	1,410
Finance lease liabilities	1,853	2,562
Amount due to affiliated companies	6,292	6,523
Loans and borrowings	7,657	3,909
Current tax liabilities	3,561	2,712
Current Liabilities	56,207	51,279
Total Liabilities	90,339	74,311
TOTAL EQUITY AND LIABILITIES	403,585	370,007
Net assets per share attributable to owners of the Company (RM)	2.22	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 NINE MONTHS ENDED 30 SEPTEMBER 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	-	-	-	728	-	-	728	6	734
Total other comprehensive income for the period	-	-	-	728	-	-	728	6	734
Profit for the period	-	-	-	-	-	15,261	15,261	(282)	14,979
Total comprehensive income for the period	-	-	-	728	-	15,261	15,989	(276)	15,713
Dividends to owners of the Company	-	-	-	-	-	(11,600)	(11,600)	-	(11,600)
Acquisition of new subsidiary	-	-	-	-	-	-	-	761	761
Issuance of share capital to minority shareholders	-	-	-	-	-	-	-	400	400
Issuance of ordinary shares pursuant to ESOS	3,842	-	-	-	-	-	3,842	-	3,842
Total transactions with owners of the Company	3,842	-	-	-	-	(11,600)	(7,758)	1,161	(6,597)
Transfer to share premium for share options exercised	1,027	-	-	-	(1,027)	-	-	-	-
Transfer in accordance with Section 618(2) of the Companies Act 2016	1,516	(1,516)	-	-	-	-	-	-	-
At 30 September 2017	141,053	-	6,168	(408)	1,065	134,760	282,638	6,409	289,047
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	-	-	-	533	-	-	533	(5)	528
Total other comprehensive income for the period	-	-	-	533	-	-	533	(5)	528
Profit for the period	-	-	-	-	-	23,507	23,507	(63)	23,444
Total comprehensive income for the period	-	-	-	533	-	23,507	24,040	(68)	23,972
Dividends to owners of the Company	-	-	-	-	-	(9,658)	(9,658)	-	(9,658)
Issuance of ordinary shares pursuant to ESOS	3,236	-	-	-	-	-	3,236	-	3,236
Total transactions with owners of the Company	3,236	-	-	-	-	(9,658)	(6,422)	-	(6,422)
Transfer to share capital for share options exercised	697	-	-	-	(697)	-	-	-	-
At 30 September 2018	145,069	-	6,168	704	1,461	153,730	307,132	6,114	313,246

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 NINE MONTHS ENDED 30 SEPTEMBER 2018

	9 months ended	
	30/09/2018	30/09/2017
	RM '000	RM '000
Cash flows from operating activities		
Profit before tax	32,918	21,621
Other adjustments	12,974	12,633
Operating profit before changes in working capital	45,892	34,254
Net change in current assets	(30,249)	(20,109)
Net change in current liabilities	(1,988)	14,284
Cash generated from operations	13,655	28,429
Tax paid	(8,272)	(5,718)
Net cash generated from operating activities	5,383	22,711
Cash flows from investing activities		
Interest received	952	1,130
Proceeds from disposal of property, plant and equipment	66	12
Purchase of property, plant and equipment	(21,221)	(8,323)
Purchase of intangible assets	(146)	(52)
Proceeds from issuance of share capital to minority shareholders	-	400
Net cash used in investing activities	(20,349)	(6,833)
Cash flows from financing activities		
Interest paid	(1,209)	(899)
Acquisition of subsidiary, net of cash & cash equivalents acquired	-	(5,218)
Dividends paid	(9,658)	(11,600)
Proceeds from issuance of ordinary shares-ESOS, net of expenses	3,319	3,841
Drawdown of term loans	16,685	8,000
Repayment of term loans	(532)	(9,522)
Refinance of property, plant and equipment under finance lease	-	883
Payment of finance lease liabilities	(1,555)	(2,996)
Net cash from financing activities	7,050	(17,511)
Net (decrease) / increase in cash and cash equivalents	(7,916)	(1,633)
Effect on foreign exchange rate changes	1,718	2,414
Cash and cash equivalents at 1 January	75,198	67,327
Cash and cash equivalents at 30 September	69,000	68,108
	30/09/2018	30/09/2017
	RM '000	RM '000
Composition of cash and cash equivalents		
Cash and bank balances	32,988	31,489
Fixed deposits with licensed banks	36,012	36,619
	69,000	68,108

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 SEPTEMBER 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 nine months ended 30 September 2018.

A6 Material Changes in Estimates

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

A7 Debt and Equity Securities

During the quarter and nine months ended 30 September 2018, the Company has issued 1,474,000 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	45,000	67,050
1.89	508,000	960,120
2.40	921,000	2,210,400

A8 Dividends Paid

In respect of the year ended 31 December 2017, the Company paid a first and final dividend totalling RM9,658,459 on 28 July 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 September 2018	Investment	Trading	Manufacturing	Inter-company	Total
	holding RM'000	RM'000	RM'000	Elimination RM'000	RM'000
Revenue from external customer	-	31,715	181,003	-	212,718
Inter-segment revenue	16,426	1,309	21,869	(39,604)	-
Total revenue	16,426	33,024	202,872	(39,604)	212,718
Segment profit before tax	18,348	660	31,278	(17,368)	32,918
Segment assets	204,087	54,124	364,000	(218,626)	403,585
Segment liabilities	11,571	30,649	177,958	(129,839)	90,339

Year-to-date ended 30 September 2017	Investment	Trading	Manufacturing	Inter-company	Total
	holding RM'000	RM'000	RM'000	Elimination RM'000	RM'000
Revenue from external customer	-	33,249	160,290	-	193,539
Inter-segment revenue	16,476	733	24,116	(41,325)	-
Total revenue	16,476	33,982	184,406	(41,325)	193,539
Segment profit before tax	16,284	1,479	21,725	(17,867)	21,621
Segment assets	190,209	54,571	323,351	(206,847)	361,284
Segment liabilities	7,665	29,128	150,916	(115,472)	72,237

Geographical segments	Total revenue	
	30/9/2018 RM'000	30/9/2017 RM'000
Malaysia	157,288	139,018
Singapore	19,028	19,643
Vietnam	10,046	13,269
Philippines	3,731	3,557
Cambodia	4,985	3,753
Myanmar	2,133	2,709
Brunei	1,865	1,142
Indonesia	2,037	2,086
Other countries	11,605	8,362
	212,718	193,539

Investment holding 9M18 vs 9M17

Holding company's profit before tax reported at RM18.35 million in 9M18, an increase of 12.7% compared to last year correspondence period profit before tax of RM16.28 million mainly attributed to foreign exchange gain in the current period.

Trading 9M18 vs 9M17

Trading segment posted a lower profit before tax of RM0.66 million in 9M18, a decrease of 55.4% compared to RM1.48 million in 9M17 resulting from higher operating costs and cost margin in product mix.

Manufacturing 9M18 vs 9M17

Manufacturing segment recorded revenue of RM202.87 million in 9M18, 10.0% higher than the revenue of RM184.41 million recorded in 9M17. The profit before tax for 9M18 was RM31.28 million compared to RM21.73 million in 9M17. This was mainly due to lower cost of goods sold 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 nine months ended 30 September 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	4,078	45

A15 Related Party Transactions

Significant related party transactions are as follows:

	9 months ended	
	30/09/2018 RM'000	30/09/2017 RM'000
<u>Corporation related to substantial shareholder</u>		
Purchase of pharmaceutical products	11,438	14,363
Consultancy fees payable	22	38
Rental payable	68	68
<u>Companies in which certain Directors have interest</u>		
Purchase of raw materials	2,259	3,114
Sales of pharmaceutical products	(1,243)	(693)

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 30/09/2018		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	24,430	23,429	11,873	11,579
Long term finance lease liabilities	657	619	1,504	1,417

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

B1 Review of Performance

	3 months ended		Variance		9 months ended		Variance	
	30/09/2018	30/09/2017	RM'000	%	30/09/2018	30/09/2017	RM'000	%
	RM'000	RM'000			RM'000	RM'000		
Revenue	73,275	66,093	7,182	10.9	212,718	193,539	19,179	9.9
Operating profit	9,569	5,571	3,998	71.8	33,663	21,615	12,048	55.7
Profit before interest and tax	9,385	5,377	4,008	74.5	33,218	21,398	11,820	55.2
Profit before tax	9,177	5,384	3,793	70.4	32,918	21,621	11,297	52.3
Profit after tax	6,422	3,299	3,123	94.7	23,444	14,979	8,465	56.5
Profit attributable to owners of the Company	6,424	3,329	3,095	93.0	23,507	15,261	8,246	54.0

The Group recorded a revenue of RM212.72 million for the nine months ended 30 September 2018, 9.9% higher compared with the revenue of RM193.54 million recorded in the same period last year.

The Group recorded a higher profit before tax of RM32.92 million as compared to RM21.62 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 3 (30/09/2018)	Qtr 2 (30/06/2018)	Variance	
	RM'000	RM'000	RM'000	%
Revenue	73,275	67,850	5,425	8.0
Operating profit	9,569	13,774	(4,205)	(30.5)
Profit before interest and tax	9,385	13,728	(4,343)	(31.6)
Profit before tax	9,177	13,651	(4,474)	(32.8)
Profit after tax	6,422	10,419	(3,997)	(38.4)
Profit attributable to owners of the Company	6,424	10,354	(3,930)	(38.0)

The Group recorded a revenue of RM73.28 million for the current quarter as compared to RM67.85 million for the immediate preceding quarter ("2Q18") which was an increase of 8.0%. The increase was mainly due to an increase in demand from local market.

The Group achieved a profit before tax of RM9.18 million in 3Q18 compared to RM13.65 million in 2Q18 as a result of lower 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.

Much efforts have been made to increase brand and product awareness 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 toward the end of the year.

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		9 months ended	
	30/09/2018 RM'000	30/09/2017 RM'000	30/09/2018 RM'000	30/09/2017 RM'000
Current tax	2,654	1,963	9,123	6,229
Deferred tax	101	122	351	413
	<u>2,755</u>	<u>2,085</u>	<u>9,474</u>	<u>6,642</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 September 2018 are as follows :

30 September 2018

	Denominated in Foreign Currency			RM Equivalent
	IDR'000	USD'000	SGD'000	RM'000
Current				
Secured revolving credit	-	-	-	1,500
<u>Secured bank loans:</u>				
- Domestic	-	-	-	6,132
- Foreign	-	-	8	25
<u>Finance lease creditor:</u>				
- Domestic	-	-	-	1,784
- Foreign	-	-	23	69
	<u>-</u>	<u>-</u>	<u>31</u>	<u>9,510</u>
Non-current				
<u>Secured bank loans:</u>				
- Domestic	-	-	-	16,794
- Foreign	-	1,700	196	7,636
<u>Finance lease creditor:</u>				
- Domestic	-	-	-	541
- Foreign	-	-	38	116
	<u>-</u>	<u>1,700</u>	<u>234</u>	<u>25,087</u>
Total borrowings	<u>-</u>	<u>1,700</u>	<u>265</u>	<u>34,597</u>

30 September 2017

	Denominated in Foreign Currency			RM Equivalent
	IDR'000	USD'000	SGD'000	RM'000
Current				
Secured revolving credit	-	-	-	500
<u>Secured bank loans:</u>				
- Domestic	-	-	-	641
- Foreign	-	5	8	48
<u>Finance lease creditor:</u>				
- Domestic	-	-	-	2,754
- Foreign	46,384	-	13	55
	<u>46,384</u>	<u>5</u>	<u>21</u>	<u>3,998</u>
Non-current				
<u>Secured bank loans:</u>				
- Domestic	-	-	-	7,359
- Foreign	-	1,000	229	4,929
<u>Finance lease creditor:</u>				
- Domestic	-	-	-	1,753
- Foreign	-	-	12	38
	<u>-</u>	<u>1,000</u>	<u>241</u>	<u>14,079</u>
Total borrowings	<u>46,384</u>	<u>1,005</u>	<u>262</u>	<u>18,077</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

There was no dividend proposed in the current quarter under review.

B10 Earnings Per Share

	3 months ended		9 months ended	
	30/09/2018	30/09/2017	30/09/2018	30/09/2017
i) Basic Earnings Per Share				
Profit attributable to owners of the Company (RM'000)	6,424	3,329	23,507	15,261
Weighted average number of ordinary shares in issue ('000)	138,035	136,622	137,429	135,477
Basic Earnings Per Share (sen)	<u>4.65</u>	<u>2.44</u>	<u>17.10</u>	<u>11.26</u>
ii) Diluted Earnings Per Share				
Profit attributable to owners of the Company (RM'000)	6,424	3,329	23,507	15,261
Weighted average number of ordinary shares in issue ('000)	138,035	136,622	137,429	135,477
Effect of dilution-Share options ('000)	946	617	955	877
Adjusted weighted average number of ordinary shares in issue ('000)	<u>138,981</u>	<u>137,239</u>	<u>138,384</u>	<u>136,354</u>
Diluted Earnings Per Share (sen)	<u>4.62</u>	<u>2.43</u>	<u>16.99</u>	<u>11.19</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.