



Y.S.P. SOUTHEAST ASIA HOLDING BHD. (Company no : 552781-X)
(Incorporated in Malaysia)
UNAUDITED CONDENSED INTERIM FINANCIAL STATEMENTS
FOR THE QUARTER AND TWELVE MONTHS ENDED 31 DECEMBER 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 TWELVE MONTHS ENDED 31 DECEMBER 2018

	3 months ended		12 months ended	
	31/12/2018 RM'000	31/12/2017 RM'000	31/12/2018 RM'000	31/12/2017 RM'000
Revenue	76,041	68,017	288,759	261,556
Cost of sales	(42,385)	(34,412)	(153,322)	(142,930)
Gross profit	33,656	33,605	135,437	118,626
Other income	(899)	(146)	2,207	3,627
Selling & Distribution expenses	(16,634)	(16,036)	(64,432)	(59,794)
Administrative expenses	(8,271)	(7,557)	(26,337)	(24,798)
Other expenses	1,845	(1,685)	(3,515)	(7,865)
Results from operating activities	9,697	8,181	43,360	29,796
Finance income	350	362	1,302	1,492
Finance cost	(479)	(233)	(1,731)	(1,140)
Share of result of associate	(182)	(243)	(627)	(460)
Profit before tax	9,386	8,067	42,304	29,688
Income tax expense	(2,697)	(2,982)	(12,171)	(9,624)
Profit for the period	6,689	5,085	30,133	20,064
Other comprehensive income, net of tax				
Items that may be reclassified subsequently to profit or loss				
Foreign currency translation differences for foreign operations	(405)	554	123	1,288
Total other comprehensive (expenses)/ income for the period	(405)	554	123	1,288
Total comprehensive income for the period	6,284	5,639	30,256	21,352



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 TWELVE MONTHS ENDED 31 DECEMBER 2018

	3 months ended		12 months ended	
	31/12/2018 RM'000	31/12/2017 RM'000	31/12/2018 RM'000	31/12/2017 RM'000
Attributable to:				
Owners of the Company	6,843	5,121	30,350	20,382
Non-controlling interests	(154)	(36)	(217)	(318)
Profit for the period	6,689	5,085	30,133	20,064
Total comprehensive income attributable to:				
Owners of the Company	6,446	5,700	30,486	21,689
Non-controlling interests	(162)	(61)	(230)	(337)
Total comprehensive income for the period	6,284	5,639	30,256	21,352
Earnings per share (EPS) attributable to owners of the Company (sen):				
Basic EPS	4.95	3.75	22.05	15.01
Diluted EPS	4.90	3.71	21.86	14.82

Included in the profit for the period are:

	3 months ended		12 months ended	
	31/12/2018 RM'000	31/12/2017 RM'000	31/12/2018 RM'000	31/12/2017 RM'000
interest income	(350)	(362)	(1,302)	(1,492)
other income including investment income	(93)	(101)	(374)	(347)
interest expenses	479	233	1,731	1,140
depreciation and amortization	2,745	2,635	10,458	10,105
provision for and write off / (write back) of receivables	1,184	(97)	1,337	(81)
writedown and written off of inventories	609	177	1,751	1,139
foreign exchange (gain) or loss	(3,321)	2,433	(1,011)	4,620

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 31 DECEMBER 2018

	As at 31/12/2018 RM'000 Unaudited	As at 31/12/2017 RM'000 Audited
ASSETS		
Property, plant and equipment	138,244	117,000
Land use rights	6,065	6,182
Intangible assets	4,963	4,895
Investment in associates	3,163	3,789
Deferred tax assets	303	495
Non-current Assets	152,738	132,361
Inventories	100,274	86,468
Trade receivables	63,743	60,171
Other receivables	17,712	14,904
Amount due from affiliated companies	252	284
Amount due from an associate	518	321
Current tax assets	533	300
Cash & cash equivalents	76,641	75,198
Current Assets	259,673	237,646
TOTAL ASSETS	412,411	370,007
EQUITY AND LIABILITIES		
Share capital	145,261	141,136
Other reserves	3,049	8,497
Retained earnings	166,741	139,881
Equity Attributable to Owners of the Company	315,051	289,514
Non-controlling interests	5,952	6,182
Total Equity	321,003	295,696
Deferred taxation	9,103	8,458
Loans and borrowings	29,710	11,873
Finance lease liabilities	2,572	1,504
Post-employment benefits	226	197
Other payables	-	1,000
Non-current Liabilities	41,611	23,032
Trade payables	16,246	19,162
Other payables	16,946	15,001
Provisions	1,521	1,410
Finance lease liabilities	2,238	2,562
Amount due to affiliated companies	5,819	6,523
Loans and borrowings	5,135	3,909
Current tax liabilities	1,892	2,712
Current Liabilities	49,797	51,279
Total Liabilities	91,408	74,311
TOTAL EQUITY AND LIABILITIES	412,411	370,007
Net assets per share attributable to owners of the Company (RM)	2.28	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 TWELVE MONTHS ENDED 31 DECEMBER 2018

RM'000	Attributable to owners of the Company						Total	Non-controlling interest	Total equity
	Non-distributable			Distributable					
	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	-	-	-	1,307	-	-	1,307	(19)	1,288
Total other comprehensive income for the period	-	-	-	1,307	-	-	1,307	(19)	1,288
Profit for the period	-	-	-	-	-	20,382	20,382	(318)	20,064
Total comprehensive income for the period	-	-	-	1,307	-	20,382	21,689	(337)	21,352
Dividends to owners of the Company	-	-	-	-	-	(11,600)	(11,600)	-	(11,600)
Acquisition of new subsidiary	-	-	-	-	-	-	-	595	595
Issuance of share capital to minority shareholders	-	-	-	-	-	-	-	400	400
Issuance of ordinary shares pursuant to ESOS	3,909	-	-	-	1,148	-	5,057	-	5,057
Share options granted under ESOS forfeited	-	-	-	-	(39)	-	(39)	-	(39)
Total transactions with owners of the Company	3,909	-	-	-	1,109	(11,600)	(6,582)	995	(5,587)
Transfer to share capital for share options exercised	1,043	-	-	-	(1,043)	-	-	-	-
Transfer in accordance with Section 618(2) of the Companies Act 2016	1,516	(1,516)	-	-	-	-	-	-	-
At 31 December 2017	141,136	-	6,168	171	2,158	139,881	289,514	6,182	295,696
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	-	-	-	136	-	-	136	(13)	123
Total other comprehensive income for the period	-	-	-	136	-	-	136	(13)	123
Profit for the period	-	-	-	-	-	30,350	30,350	(217)	30,133
Total comprehensive income for the period	-	-	-	136	-	30,350	30,486	(230)	30,256
Dividends to owners of the Company	-	-	-	-	-	(9,658)	(9,658)	-	(9,658)
Transfer to retained earnings upon warrant expired	-	-	(6,168)	-	-	6,168	-	-	-
Issuance of ordinary shares pursuant to ESOS	3,390	-	-	-	1,389	-	4,779	-	4,779
Share option granted under ESOS forfeited	-	-	-	-	(70)	-	(70)	-	(70)
Total transactions with owners of the Company	3,390	-	(6,168)	-	1,319	(3,490)	(4,949)	-	(4,949)
Transfer to share capital for share options exercised	735	-	-	-	(735)	-	-	-	-
At 31 December 2018	145,261	-	-	307	2,742	166,741	315,051	5,952	321,003

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)
(Incorporated in Malaysia)
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE TWELVE MONTHS ENDED 31 DECEMBER 2018

	12 months ended	
	31/12/2018	31/12/2017
	RM '000	RM '000
Cash flows from operating activities		
Profit before tax	42,304	29,688
Other adjustments	15,027	19,233
Operating profit before changes in working capital	57,331	48,921
Net change in current assets	(20,942)	(23,657)
Net change in current liabilities	(3,801)	13,373
Cash generated from operations	32,588	38,637
Tax paid	(12,386)	(9,031)
Net cash generated from operating activities	20,202	29,606
Cash flows from investing activities		
Interest received	1,302	1,492
Proceeds from disposal of property, plant and equipment	149	52
Purchase of property, plant and equipment	(32,324)	(10,844)
Purchase of intangible assets	(147)	(54)
Proceeds from issuance of share capital to minority shareholders	-	400
Net cash used in investing activities	(31,020)	(8,954)
Cash flows from financing activities		
Interest paid	(1,682)	(1,129)
Acquisition of subsidiary, net of cash & cash equivalents acquired	-	(6,218)
Dividends paid	(9,658)	(11,600)
Proceeds from issuance of ordinary shares-ESOS, net of expenses	3,407	3,906
Drawdown of term loans	19,717	9,639
Repayment of term loans	(831)	(8,702)
Refinance of property, plant and equipment under finance lease	3,529	1,335
Payment of finance lease liabilities	(2,785)	(3,978)
Net cash from / (used in) financing activities	11,697	(16,747)
Net increase in cash and cash equivalents	879	3,905
Effect on foreign exchange rate changes	564	3,966
Cash and cash equivalents at 1 January	75,198	67,327
Cash and cash equivalents at 31 December	76,641	75,198
	31/12/2018	31/12/2017
	RM '000	RM '000
Composition of cash and cash equivalents		
Cash and bank balances	32,363	35,834
Fixed deposits with licensed banks	44,278	39,364
	76,641	75,198

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

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.

In the preparation of the condensed consolidated interim financial statements, the accounting policies and the method of computation of the recent annual financial statements were as disclosed below:-

(a) Adoption of Standards, Amendments and Annual Improvements to Standards

MFRSs, Interpretations and amendments effective for annual periods beginning on or after 1 January 2018

- MFRS 9, Financial Instruments (2014)
- MFRS 15, Revenue from Contracts with Customers
- Clarifications to MFRS 15, Revenue from Contracts with Customers
- IC Interpretation 22, Foreign Currency Transactions and Advance Consideration
- Amendments to MFRS 1, First-time Adoption of Malaysian Financial Reporting Standards (Annual Improvements to MFRS Standards 2014-2016 Cycle) *
- Amendments to MFRS 2, Share-based Payment – Classification and Measurement of Share-based Payment Transactions
- Amendments to MFRS 4, Insurance Contracts – Applying MFRS 9 Financial Instruments with MFRS 4 Insurance Contracts *
- Amendments to MFRS 128, Investments in Associates and Joint Ventures (Annual Improvements to MFRS Standards 2014-2016 Cycle)
- Amendments to MFRS 140, Investment Property – Transfers of Investment Property*

MFRSs, Interpretations and amendments effective for annual periods beginning on or after 1 January 2019

- MFRS 16, Leases
- IC Interpretation 23, Uncertainty over Income Tax Treatments
- Amendments to MFRS 3, Business Combinations (Annual Improvements to MFRS Standards 2015-2017 Cycle)
- Amendments to MFRS 9, Financial Instruments – Prepayment Features with Negative Compensation *
- Amendments to MFRS 11, Joint Arrangements (Annual Improvements to MFRS Standards 2015-2017 Cycle) *
- Amendments to MFRS 112, Income Taxes (Annual Improvements to MFRS Standards 2015-2017 Cycle)
- Amendments to MFRS 123, Borrowing Costs (Annual Improvements to MFRS Standards 2015-2017 Cycle)
- Amendments to MFRS 128, Investments in Associates and Joint Ventures – Long-term Interests in Associates and Joint Ventures

The Group has applied the abovementioned accounting standards, amendments and interpretations:

• from the annual period beginning on 1 January 2018 for those accounting standards, amendments and interpretation that are effective for annual periods beginning on or after 1 January 2018, except for amendments and interpretations marked as (***) which are not applicable to the Group and the Company.

• from the annual period beginning on 1 January 2019 for the accounting standard that is effective for annual periods beginning on or after 1 January 2019, except for amendments and interpretations marked as (***) which are not applicable to the Group and the Company.

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 twelve months ended 31 December 2018.

A6 Material Changes in Estimates

There were no changes in estimates that have any material effect on the quarter ended 31 December 2018.

A7 Debt and Equity Securities

During the quarter and twelve months ended 31 December 2018, the Company has issued 1,555,000 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	60,000	89,400
1.89	558,000	1,054,620
2.40	937,000	2,248,800

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 that are reviewed by the Group. 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 31 December 2018	Investment	Trading	Manufacturing	Inter-company	Total
	holding RM'000	RM'000	RM'000	Elimination RM'000	
Revenue from external customer	-	42,369	246,390	-	288,759
Inter-segment revenue	16,426	1,902	32,149	(50,477)	-
Total revenue	16,426	44,271	278,539	(50,477)	288,759
Segment profit before tax	10,495	140	39,940	(8,271)	42,304
Segment assets	197,680	53,239	371,230	(209,738)	412,411
Segment liabilities	11,590	30,582	180,333	(131,097)	91,408

Year-to-date ended 31 December 2017	Investment	Trading	Manufacturing	Inter-company	Total
	holding RM'000	RM'000	RM'000	Elimination RM'000	
Revenue from external customer	-	46,398	215,158	-	261,556
Inter-segment revenue	16,476	1,261	30,935	(48,672)	-
Total revenue	16,476	47,659	246,093	(48,672)	261,556
Segment profit before tax	13,446	1,128	28,650	(13,536)	29,688
Segment assets	189,314	53,626	328,829	(194,762)	377,007
Segment liabilities	8,537	28,880	151,862	(114,968)	74,311

Geographical segments	Total revenue	
	31/12/2018 RM'000	31/12/2017 RM'000
Malaysia	210,032	186,567
Singapore	24,878	27,062
Vietnam	14,920	16,914
Philippines	5,620	4,517
Cambodia	6,482	5,055
Myanmar	3,689	3,578
Brunei	3,564	2,020
Indonesia	2,887	3,181
Thailand	3,216	2,681
Africa	7,965	5,940
Other countries	5,506	4,041
	288,759	261,556

Investment holding FY2018 vs FY2017

Holding company's profit before tax reported at RM10.50 million in FY2018, a decrease of 21.9% compared to last year correspondence period profit before tax of RM13.45 million mainly attributed to impairment loss recorded on amount due from subsidiaries and investment in associate in the current period.

Trading FY2018 vs FY2017

Trading segment posted a lower profit before tax of RM0.14 million in FY2018, a decrease of 87.6% compared to RM1.13 million in FY2017 resulting from provision for expected credit loss in 2018.

Manufacturing FY2018 vs FY2017

Manufacturing segment recorded revenue of RM278.54 million in FY2018, 13.2% higher than the revenue of RM246.09 million recorded in FY2017. The profit before tax for FY2018 was RM39.94 million compared to RM28.65 million in FY2017. 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 twelve months ended 31 December 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:

	Contracted but not provided for RM'000
Plant & machinery and other assets	<u>2,823</u>

A15 Related Party Transactions

Significant related party transactions are as follows:

	12 months ended	
	31/12/2018 RM'000	31/12/2017 RM'000
<u>Corporation related to substantial shareholder</u>		
Purchase of pharmaceutical products	15,033	17,545
Consultancy fees payable	38	48
Rental payable	90	90
<u>Companies in which certain Directors have interest</u>		
Purchase of raw materials	4,404	3,748
Sales of pharmaceutical products	<u>(1,515)</u>	<u>(1,094)</u>

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 31/12/2018		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	29,710	28,045	11,873	11,579
Long term finance lease liabilities	<u>2,572</u>	<u>2,422</u>	<u>1,504</u>	<u>1,417</u>

**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		12 months ended		Variance	
	31/12/2018 RM'000	31/12/2017 RM'000	RM'000	%	31/12/2018 RM'000	31/12/2017 RM'000	RM'000	%
Revenue	76,041	68,017	8,024	11.8	288,759	261,556	27,203	10.4
Operating profit	9,697	8,181	1,516	18.5	43,360	29,796	13,564	45.5
Profit before interest and tax	9,515	7,938	1,577	19.9	42,733	29,336	13,397	45.7
Profit before tax	9,386	8,067	1,319	16.4	42,304	29,688	12,616	42.5
Profit after tax	6,689	5,085	1,604	31.5	30,133	20,064	10,069	50.2
Profit attributable to owners of the Company	6,843	5,121	1,722	33.6	30,350	20,382	9,968	48.9

The Group recorded a revenue of RM288.76 million for the year ended 31 December 2018, 10.4% higher compared with the revenue of RM261.56 million recorded in the same period last year.

The Group recorded a higher profit before tax of RM42.30 million as compared to RM29.69 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 4 (31/12/2018) RM'000	Qtr 3 (30/09/2018) RM'000	Variance	
			RM'000	%
Revenue	76,041	73,275	2,766	3.8
Operating profit	9,697	9,569	128	1.3
Profit before interest and tax	9,515	9,385	130	1.4
Profit before tax	9,386	9,177	209	2.3
Profit after tax	6,689	6,422	267	4.2
Profit attributable to owners of the Company	6,843	6,424	419	6.5

The Group recorded a revenue of RM76.04 million for the current quarter as compared to RM73.28 million for the immediate preceding quarter ("3Q18") which was an increase of 3.8%. The increase was mainly due to an increase in demand from local market.

The Group achieved a profit before tax of RM9.39 million in 4Q18 compared to RM9.18 million in 3Q18 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.

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 optimistic of maintaining the financial performance next 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		12 months ended	
	31/12/2018 RM'000	31/12/2017 RM'000	31/12/2018 RM'000	31/12/2017 RM'000
Current tax	2,436	4,523	11,782	10,752
Deferred tax	261	(1,541)	389	(1,128)
	<u>2,697</u>	<u>2,982</u>	<u>12,171</u>	<u>9,624</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 31 December 2018 are as follows :

31 December 2018	IDR'000	Denominated in Foreign Currency		RM Equivalent
		USD'000	SGD'000	RM'000
Current				
Secured revolving credit	-	-	-	2,500
<u>Secured bank loans:</u>				
- Domestic	-	-	-	2,534
- Foreign	-	-	33	101
<u>Finance lease creditor:</u>				
- Domestic	-	-	-	2,179
- Foreign	-	-	19	59
	<u>-</u>	<u>-</u>	<u>52</u>	<u>7,373</u>
Non-current				
<u>Secured bank loans:</u>				
- Domestic	-	-	-	22,112
- Foreign	-	1,700	163	7,598
<u>Finance lease creditor:</u>				
- Domestic	-	-	-	2,464
- Foreign	-	-	35	108
	<u>-</u>	<u>1,700</u>	<u>198</u>	<u>32,282</u>
Total borrowings	<u>-</u>	<u>1,700</u>	<u>250</u>	<u>39,655</u>
31 December 2017				
	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	-	-	-	2,386
- Foreign	-	6	-	23
<u>Finance lease creditor:</u>				
- Domestic	-	-	-	2,516
- Foreign	18,554	-	13	46
	<u>18,554</u>	<u>6</u>	<u>13</u>	<u>6,471</u>
Non-current				
<u>Secured bank loans:</u>				
- Domestic	-	-	-	7,096
- Foreign	-	1,000	229	4,777
<u>Finance lease creditor:</u>				
- Domestic	-	-	-	1,477
- Foreign	-	-	9	27
	<u>-</u>	<u>1,000</u>	<u>238</u>	<u>13,377</u>
Total borrowings	<u>18,554</u>	<u>1,006</u>	<u>251</u>	<u>19,848</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

Apart from that disclosed in Note A8, there was no dividend proposed in the current quarter under review.

B10 Earnings Per Share

	3 months ended		12 months ended	
	31/12/2018	31/12/2017	31/12/2018	31/12/2017
i) Basic Earnings Per Share				
Profit attributable to owners of the Company (RM'000)	6,843	5,121	30,350	20,382
Weighted average number of ordinary shares in issue ('000)	138,273	136,732	137,642	135,793
Basic Earnings Per Share (sen)	<u>4.95</u>	<u>3.75</u>	<u>22.05</u>	<u>15.01</u>
ii) Diluted Earnings Per Share				
Profit attributable to owners of the Company (RM'000)	6,843	5,121	30,350	20,382
Weighted average number of ordinary shares in issue ('000)	138,273	136,732	137,642	135,793
Effect of dilution-Share options ('000)	1,252	1,466	1,174	1,754
Adjusted weighted average number of ordinary shares in issue ('000)	139,525	138,198	138,816	137,547
Diluted Earnings Per Share (sen)	<u>4.90</u>	<u>3.71</u>	<u>21.86</u>	<u>14.82</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.