



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 2019

Contents	Page No.
Unaudited Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income	1 - 2
Unaudited Condensed Consolidated Statement of Financial Position	3
Unaudited Condensed Consolidated Statement of Changes in Equity	4
Unaudited Condensed Consolidated Statement of Cash Flows	5
Notes to the Interim Financial Report:-	
Part A - Explanatory Notes Pursuant to MFRS134	6 - 8
Part B - Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad	9 - 11



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 2019

	3 months ended		6 months ended	
	30/06/2019 RM'000	30/06/2018 RM'000	30/06/2019 RM'000	30/06/2018 RM'000
Revenue	69,597	67,850	144,335	139,443
Cost of sales	(37,645)	(33,942)	(80,131)	(70,178)
Gross profit	31,952	33,908	64,204	69,265
Other income	256	700	1,727	2,477
Selling & Distribution expenses	(17,364)	(15,757)	(34,746)	(31,112)
Administrative expenses	(6,506)	(6,227)	(12,824)	(12,039)
Other expenses	804	1,150	(1,892)	(4,497)
Results from operating activities	9,142	13,774	16,469	24,094
Finance income	431	337	790	649
Finance cost	(703)	(414)	(1,209)	(741)
Share of result of associate	(632)	(46)	(813)	(261)
Profit before tax	8,238	13,651	15,237	23,741
Income tax expense	(2,015)	(3,232)	(4,198)	(6,719)
Profit for the period	6,223	10,419	11,039	17,022
Other comprehensive income, net of tax				
Items that may be reclassified subsequently to profit or loss				
Foreign currency translation differences for foreign operations	(44)	(538)	88	78
Total other comprehensive (expenses)/ income for the period	(44)	(538)	88	78
Total comprehensive income for the period	6,179	9,881	11,127	17,100



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 2019

	3 months ended		6 months ended	
	30/06/2019 RM'000	30/06/2018 RM'000	30/06/2019 RM'000	30/06/2018 RM'000
Attributable to:				
Owners of the Company	6,357	10,354	11,191	17,083
Non-controlling interests	(134)	65	(152)	(61)
Profit for the period	6,223	10,419	11,039	17,022
Total comprehensive income attributable to:				
Owners of the Company	6,286	9,812	11,264	17,199
Non-controlling interests	(107)	69	(137)	(99)
Total comprehensive income for the period	6,179	9,881	11,127	17,100
Earnings per share (EPS) attributable to owners of the Company (sen):				
Basic EPS	4.57	7.53	8.07	12.46
Diluted EPS	4.56	7.50	8.05	12.40

Included in the profit for the period are:

	3 months ended		6 months ended	
	30/06/2019 RM'000	30/06/2018 RM'000	30/06/2019 RM'000	30/06/2018 RM'000
interest income	(431)	(337)	(790)	(649)
other income including investment income	(69)	(93)	(163)	(186)
interest expenses	703	414	1,209	741
depreciation and amortization	3,998	2,433	6,849	4,942
provision for and (write back) / write off of receivables	467	(42)	784	(37)
writedown and written off of inventories	61	108	994	889
foreign exchange (gain) or loss	(1,543)	(1,711)	(501)	2,174

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 2018.



Y.S.P. SOUTHEAST ASIA HOLDING BHD. (Company No : 552781-X)
(Incorporated in Malaysia)
CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2019

	As at 30/06/2019 RM'000 <i>Unaudited</i>	As at 31/12/2018 RM'000 <i>Audited</i>
ASSETS		
Property, plant and equipment	135,261	138,244
Land use rights	6,058	6,065
Right of use assets	7,021	-
Intangible assets	4,926	4,963
Investment in associates	2,350	3,163
Deferred tax assets	307	303
Non-current Assets	<u>155,923</u>	<u>152,738</u>
Inventories	106,507	100,274
Trade receivables	63,219	63,743
Other receivables	21,109	17,712
Amount due from affiliated companies	159	252
Amount due from an associate	392	518
Current tax assets	525	533
Cash & cash equivalents	91,025	76,641
Current Assets	<u>282,936</u>	<u>259,673</u>
TOTAL ASSETS	<u>438,859</u>	<u>412,411</u>
EQUITY AND LIABILITIES		
Share capital	148,907	145,261
Other reserves	2,518	3,049
Retained earnings	164,616	166,741
Equity Attributable to Owners of the Company	<u>316,041</u>	<u>315,051</u>
Non-controlling interests	5,777	5,952
Total Equity	<u>321,818</u>	<u>321,003</u>
Deferred taxation	9,258	9,103
Loans and borrowings	28,845	29,710
Finance lease liabilities	4,886	2,572
Post-employment benefits	231	226
Lease liabilities	6,221	-
Non-current Liabilities	<u>49,441</u>	<u>41,611</u>
Trade payables	19,612	16,246
Other payables	28,888	16,946
Refund liability	1,247	1,521
Finance lease liabilities	3,054	2,238
Amount due to affiliated companies	4,463	5,819
Loans and borrowings	7,374	5,135
Current tax liabilities	630	1,892
Lease liabilities	2,332	-
Current Liabilities	<u>67,600</u>	<u>49,797</u>
Total Liabilities	<u>117,041</u>	<u>91,408</u>
TOTAL EQUITY AND LIABILITIES	<u>438,859</u>	<u>412,411</u>
Net assets per share attributable to owners of the Company (RM)	2.26	2.28

The above consolidated statement of financial position should be read in conjunction with the audited financial statements for the year ended 31 December 2018.



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 2019

RM'000	Attributable to owners of the Company						Non-controlling interest	Total equity
	Non-distributable			Distributable				
	Share capital	Capital reserve	Exchange fluctuation reserve	Share option reserve	Retained earnings	Total		
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
At 1 January 2019	145,261	-	307	2,742	166,741	315,051	5,952	321,003
Foreign currency translation differences for foreign operations	-	-	73	-	-	73	15	88
Total other comprehensive income for the period	-	-	73	-	-	73	15	88
Profit for the period	-	-	-	-	11,191	11,191	(152)	11,039
Total comprehensive income for the period	-	-	73	-	11,191	11,264	(137)	11,127
Dividends to owners of the Company	-	-	-	-	(11,865)	(11,865)	-	(11,865)
Effect of adoption of MFRS 16	-	-	-	-	(1,451)	(1,451)	(38)	(1,489)
Issuance of ordinary shares pursuant to ESOS	3,042	-	-	-	-	3,042	-	3,042
Total transactions with owners of the Company	3,042	-	-	-	(13,316)	(10,274)	(38)	(10,312)
Transfer to share capital for share options exercised	604	-	-	(604)	-	-	-	-
At 30 June 2019	148,907	-	380	2,138	164,616	316,041	5,777	321,818

The above consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the year ended 31 December 2018.



Y.S.P. SOUTHEAST ASIA HOLDING BHD. (Company no : 552781-X)
(Incorporated in Malaysia)
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE SIX MONTHS ENDED 30 JUNE 2019

	6 months ended	
	30/06/2019	30/06/2018
	RM '000	RM '000
Cash flows from operating activities		
Profit before tax	15,237	23,741
Other adjustments	8,763	9,231
Operating profit before changes in working capital	24,000	32,972
Net change in current assets	(13,064)	(24,680)
Net change in current liabilities	15,823	3,061
Cash generated from operations	26,759	11,353
Tax paid	(5,302)	(5,190)
Net cash generated from operating activities	21,457	6,163
Cash flows from investing activities		
Interest received	790	649
Proceeds from disposal of property, plant and equipment	-	133
Purchase of property, plant and equipment	(2,431)	(16,572)
Purchase of intangible assets	(2)	(76)
Net cash used in investing activities	(1,643)	(15,866)
Cash flows from financing activities		
Interest paid	(1,050)	(714)
Dividends paid	(11,864)	(9,658)
Proceeds from issuance of ordinary shares-ESOS, net of expenses	3,042	2,739
Drawdown of term loans	2,591	13,841
Repayment of term loans	(1,248)	(360)
Refinance of property, plant and equipment under finance lease	4,821	-
Payment of finance lease liabilities	(1,692)	(1,387)
Net cash from / (used in) financing activities	(5,400)	4,461
Net increase in cash and cash equivalents	14,414	(5,242)
Effect on foreign exchange rate changes	(30)	998
Cash and cash equivalents at 1 January	76,641	75,198
Cash and cash equivalents at 30 June	91,025	70,954
	30/06/2019	30/06/2018
	RM '000	RM '000
Composition of cash and cash equivalents		
Cash and bank balances	62,630	42,181
Fixed deposits with licensed banks	28,395	28,773
	91,025	70,954

The above consolidated cash flow statement should be read in conjunction with the audited financial statements for the year ended 31 December 2018.

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 2018. 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 2018.

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 2018.

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 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 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 2018 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 2019.

A6 Material Changes in Estimates

There were no changes in estimates that have any material effect on the quarter ended 30 June 2019.

A7 Debt and Equity Securities

During the quarter and six months ended 30 June 2019, the Company has issued 1,280,000 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>13,000</u>	<u>19,370</u>
1.89	<u>298,000</u>	<u>563,220</u>
2.40	<u>76,000</u>	<u>182,400</u>
2.55	<u>893,000</u>	<u>2,277,150</u>

A8 Dividends Paid

No dividend was paid during the quarter and six months ended 30 June 2019.

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 30 June 2019	Investment	Trading	Manufacturing	Inter-company	Total
	holding			Elimination	
	RM'000	RM'000	RM'000	RM'000	RM'000
Revenue from external customer	-	21,683	122,652	-	144,335
Inter-segment revenue	16,314	322	18,029	(34,665)	-
Total revenue	16,314	22,005	140,681	(34,665)	144,335
Segment profit / (loss) before tax	17,099	2,125	14,445	(18,432)	15,237
Segment assets	217,692	55,341	385,023	(219,197)	438,859
Segment liabilities	23,435	31,612	199,279	(137,285)	117,041

Year-to-date ended 30 June 2018	Investment	Trading	Manufacturing	Inter-company	Total
	holding			Elimination	
	RM'000	RM'000	RM'000	RM'000	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 / (loss) 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

Geographical segments	Total revenue	
	30/06/2019	30/06/2018
	RM'000	RM'000
Malaysia	104,391	105,607
Singapore	13,197	12,142
Vietnam	9,675	5,538
Philippines	2,186	2,827
Cambodia	3,290	2,947
Myanmar	1,463	1,089
Brunei	1,890	1,002
Indonesia	1,712	1,296
Thailand	1,850	747
Africa	2,827	3,686
Other countries	1,854	2,562
	144,335	139,443

Investment holding 1H19 vs 1H18

Holding company's profit before tax reported at RM17.10 million in 1H19, a reduction of 0.2% compared to corresponding period last year profit before tax of RM17.14 million was mainly due to the foreign exchange losses during the quarter under review.

Trading 1H19 vs 1H18

Trading segment posted a higher profit before tax of RM2.13 million in 1H19, an increase of 201% compared to RM0.71 million in 1H18 resulting from lower operating costs and cost margin in product mix.

Manufacturing 1H19 vs 1H18

Manufacturing segment recorded revenue of RM140.68 million in 1H19, 5.7% higher than the revenue of RM133.10 million recorded in 1H18. The profit before tax for 1H19 was RM14.44 million compared to RM24.0 million in 1H18. This was mainly due to higher 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 six months ended 30 June 2019.

A13 Contingent Liabilities

There were no significant changes in contingent liabilities since 31 December 2018.

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>1,909</u>

A15 Related Party Transactions

Significant related party transactions are as follows:

	6 months ended	
	30/06/2019 RM'000	30/06/2018 RM'000
<u>Corporation related to substantial shareholder</u>		
Purchase of pharmaceutical products	6,183	7,335
Consultancy fees payable	12	10
Rental payable	<u>45</u>	<u>45</u>
<u>Companies in which certain Directors have interest</u>		
Purchase of raw materials	3,029	1,386
Sales of pharmaceutical products	<u>(374)</u>	<u>(962)</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 30/06/2019		As at 31/12/2018	
	Carrying amount RM'000	Fair value RM'000	Carrying amount RM'000	Fair value RM'000
Long term loans and borrowings	28,845	27,222	29,710	28,786
Long term finance lease liabilities	<u>4,886</u>	<u>4,604</u>	<u>2,572</u>	<u>2,457</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		6 months ended		Variance	
	30/06/2019	30/06/2018	RM'000	%	30/06/2019	30/06/2018	RM'000	%
	RM'000	RM'000			RM'000	RM'000		
Revenue	69,597	67,850	1,747	2.6	144,335	139,443	4,892	3.5
Operating profit	9,142	13,774	(4,632)	(33.6)	16,469	24,094	(7,625)	(31.6)
Profit before interest and tax	8,510	13,728	(5,218)	(38.0)	15,656	23,833	(8,177)	(34.3)
Profit before tax	8,238	13,651	(5,413)	(39.7)	15,237	23,741	(8,504)	(35.8)
Profit after tax	6,223	10,419	(4,196)	(40.3)	11,039	17,022	(5,983)	(35.1)
Profit attributable to owners of the Company	6,357	10,354	(3,997)	(38.6)	11,191	17,083	(5,892)	(34.5)

The Group recorded a revenue of RM144.34 million for the six month ended 30 June 2019, 3.5% higher compared with the revenue of RM139.44 million recorded in the same period last year.

The Group recorded a lower profit before tax of RM15.24 million as compared to RM23.74 million in the same period last year. This was due to higher cost of goods sold resulting a lower profit margin compared with same period last year.

B2 Comparison with the Preceding Quarter's Results

	Qtr 2	Qtr 1	Variance	
	(30/06/2019)	(31/03/2019)	RM'000	%
	RM'000	RM'000		
Revenue	69,597	74,738	(5,141)	(6.9)
Operating profit	9,142	7,327	1,815	24.8
Profit before interest and tax	8,510	7,146	1,364	19.1
Profit before tax	8,238	6,999	1,239	17.7
Profit after tax	6,223	4,816	1,407	29.2
Profit attributable to owners of the Company	6,357	4,834	1,523	31.5

The Group recorded a revenue of RM69.60 million for the current quarter as compared to RM74.74 million for the immediate preceding quarter ("1Q19") which was a decrease of 6.9%. The decrease was mainly due to a decrease in demand from local and overseas market.

The Group recorded a higher profit before tax of RM8.24 million in 2Q19 compared to RM7.0 million in 1Q19 as a result of higher profit margin in product mix during the quarter under review.

B3 Prospects of the Group

With the challenging times in 2019, the Group will put extra effort on improving operational efficiency, increasing product offerings in the market, effective marketing, promotional and sales initiatives to gain a more extensive market penetration and market share. Against this challenging times, the Group is cautiously optimistic of maintaining its 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	
	30/06/2019	30/06/2018	30/06/2019	30/06/2018
	RM'000	RM'000	RM'000	RM'000
Current tax	1,942	3,115	4,043	6,469
Deferred tax	73	117	155	250
	<u>2,015</u>	<u>3,232</u>	<u>4,198</u>	<u>6,719</u>

Income tax is calculated at the Malaysian statutory tax rate of 24%. (2018: 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 2019 are as follows :

30 June 2019

	Denominated in Foreign Currency		RM Equivalent
	USD'000	SGD'000	RM'000
Current			
Secured revolving credit	-	-	2,500
<u>Secured bank loans:</u>			
- Domestic	-	-	4,822
- Foreign	-	17	52
<u>Finance lease creditor:</u>			
- Domestic	-	-	3,014
- Foreign	-	13	40
	<u>-</u>	<u>30</u>	<u>10,428</u>
Non-current			
<u>Secured bank loans:</u>			
- Domestic	-	-	21,291
- Foreign	1,700	163	7,554
<u>Finance lease creditor:</u>			
- Domestic	-	-	4,796
- Foreign	-	29	90
	<u>1,700</u>	<u>192</u>	<u>33,731</u>
Total borrowings	<u>1,700</u>	<u>222</u>	<u>44,159</u>

30 June 2018

	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>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>1,000</u>	<u>198</u>	<u>22,505</u>
Total borrowings	<u>1,000</u>	<u>227</u>	<u>31,907</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 18th Annual General Meeting held on 28 May 2019, the shareholders have approved the first dividend of 7.0 sen per ordinary share and a special dividend of 1.5 sen per ordinary share which were paid on 26 July 2019 in respect of financial year ended 31 December 2018.

B10 Earnings Per Share

	3 months ended		6 months ended	
	30/06/2019	30/06/2018	30/06/2019	30/06/2018
i) Basic Earnings Per Share				
Profit attributable to owners of the Company (RM'000)	6,357	10,354	11,191	17,083
Weighted average number of ordinary shares in issue ('000)	138,963	137,436	138,648	137,120
Basic Earnings Per Share (sen)	4.57	7.53	8.07	12.46
ii) Diluted Earnings Per Share				
Profit attributable to owners of the Company (RM'000)	6,357	10,354	11,191	17,083
Weighted average number of ordinary shares in issue ('000)	138,963	137,436	138,648	137,120
Effect of dilution-Share options ('000)	312	585	406	670
Adjusted weighted average number of ordinary shares in issue ('000)	139,275	138,021	139,054	137,790
Diluted Earnings Per Share (sen)	4.56	7.50	8.05	12.40

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.