



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 2019

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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 2019

	3 months ended		9 months ended	
	30/09/2019 RM'000	30/09/2018 RM'000	30/09/2019 RM'000	30/09/2018 RM'000
Revenue	74,168	73,275	218,503	212,718
Cost of sales	(40,560)	(40,759)	(120,691)	(110,937)
Gross profit	33,608	32,516	97,812	101,781
Other income	2,207	629	3,934	3,106
Selling & Distribution expenses	(18,633)	(16,686)	(53,379)	(47,798)
Administrative expenses	(6,827)	(6,027)	(19,651)	(18,066)
Other expenses	(185)	(863)	(2,077)	(5,360)
Results from operating activities	10,170	9,569	26,639	33,663
Finance income	410	303	1,200	952
Finance cost	(654)	(511)	(1,863)	(1,252)
Share of result of associate	(89)	(184)	(902)	(445)
Profit before tax	9,837	9,177	25,074	32,918
Income tax expense	(2,023)	(2,755)	(6,221)	(9,474)
Profit for the period	7,814	6,422	18,853	23,444
Other comprehensive income, net of tax				
Items that may be reclassified subsequently to profit or loss				
Foreign currency translation differences for foreign operations	(559)	450	(471)	528
Total other comprehensive (expenses)/ income for the period	(559)	450	(471)	528
Total comprehensive income for the period	7,255	6,872	18,382	23,972



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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 2019

	3 months ended		9 months ended	
	30/09/2019 RM'000	30/09/2018 RM'000	30/09/2019 RM'000	30/09/2018 RM'000
Attributable to:				
Owners of the Company	8,034	6,424	19,225	23,507
Non-controlling interests	(220)	(2)	(372)	(63)
Profit for the period	7,814	6,422	18,853	23,444
Total comprehensive income attributable to:				
Owners of the Company	7,479	6,841	18,743	24,040
Non-controlling interests	(224)	31	(361)	(68)
Total comprehensive income for the period	7,255	6,872	18,382	23,972
Earnings per share (EPS) attributable to owners of the Company (sen):				
Basic EPS	5.76	4.65	13.83	17.10
Diluted EPS	5.74	4.62	13.80	16.99

Included in the profit for the period are:

	3 months ended		9 months ended	
	30/09/2019 RM'000	30/09/2018 RM'000	30/09/2019 RM'000	30/09/2018 RM'000
interest income	(410)	(303)	(1,200)	(952)
other income including investment income	(118)	(95)	(281)	(281)
interest expenses	654	511	1,863	1,252
depreciation and amortization	3,538	2,771	10,387	7,713
provision for and (write back) / write off of receivables	71	190	855	153
writedown and written off of inventories	(14)	253	980	1,142
foreign exchange (gain) or loss	(1,750)	136	(2,251)	2,310

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 SEPTEMBER 2019

	As at 30/09/2019 RM'000 <i>Unaudited</i>	As at 31/12/2018 RM'000 <i>Audited</i>
ASSETS		
Property, plant and equipment	137,594	138,244
Land use rights	6,127	6,065
Right of use assets	8,257	-
Intangible assets	4,908	4,963
Investment in associates	2,261	3,163
Deferred tax assets	307	303
Non-current Assets	159,454	152,738
Inventories	111,183	100,274
Trade receivables	65,549	63,743
Other receivables	19,313	17,712
Amount due from affiliated companies	161	252
Amount due from an associate	352	518
Current tax assets	858	533
Cash & cash equivalents	83,305	76,641
Current Assets	280,721	259,673
TOTAL ASSETS	440,175	412,411
EQUITY AND LIABILITIES		
Share capital	148,907	145,261
Other reserves	1,963	3,049
Retained earnings	175,792	166,741
Equity Attributable to Owners of the Company	326,662	315,051
Non-controlling interests	5,553	5,952
Total Equity	332,215	321,003
Deferred taxation	9,344	9,103
Loans and borrowings	24,070	29,710
Finance lease liabilities	5,721	2,572
Post-employment benefits	233	226
Lease liabilities	7,131	-
Non-current Liabilities	46,499	41,611
Trade payables	18,553	16,246
Other payables	16,307	16,946
Refund liability	1,318	1,521
Finance lease liabilities	3,646	2,238
Amount due to affiliated companies	7,013	5,819
Loans and borrowings	11,488	5,135
Current tax liabilities	429	1,892
Lease liabilities	2,707	-
Current Liabilities	61,461	49,797
Total Liabilities	107,960	91,408
TOTAL EQUITY AND LIABILITIES	440,175	412,411
Net assets per share attributable to owners of the Company (RM)	2.34	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 NINE MONTHS ENDED 30 SEPTEMBER 2019

RM'000	Attributable to owners of the Company					Total	Non-controlling interest	Total equity
	Share capital	Capital reserve	Exchange fluctuation reserve	Share option reserve	Retained earnings			
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
At 1 January 2019	145,261	-	307	2,742	166,741	315,051	5,952	321,003
Foreign currency translation differences for foreign operations	-	-	(482)	-	-	(482)	11	(471)
Total other comprehensive income for the period	-	-	(482)	-	-	(482)	11	(471)
Profit for the period	-	-	-	-	19,225	19,225	(372)	18,853
Total comprehensive income for the period	-	-	(482)	-	19,225	18,743	(361)	18,382
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)
Revaluation reserves	-	-	-	-	3,142	3,142	-	3,142
Issuance of ordinary shares pursuant to ESOS	3,042	-	-	-	-	3,042	-	3,042
Share option granted under ESOS forfeited	-	-	-	-	-	-	-	-
Total transactions with owners of the Company	3,042	-	-	-	(10,174)	(7,132)	(38)	(7,170)
Transfer to share capital for share options exercised	604	-	-	(604)	-	-	-	-
At 30 September 2019	148,907	-	(175)	2,138	175,792	326,662	5,553	332,215

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)
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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2019

	9 months ended	
	30/09/2019	30/09/2018
	RM '000	RM '000
Cash flows from operating activities		
Profit before tax	25,074	32,918
Other adjustments	10,463	12,974
Operating profit before changes in working capital	35,537	45,892
Net change in current assets	(17,815)	(30,249)
Net change in current liabilities	5,707	(1,988)
Cash generated from operations	23,429	13,655
Tax paid	(7,772)	(8,272)
Net cash generated from operating activities	15,657	5,383
Cash flows from investing activities		
Interest received	1,200	952
Proceeds from disposal of property, plant and equipment	4	66
Purchase of property, plant and equipment	(3,963)	(21,221)
Purchase of intangible assets	(2)	(146)
Net cash used in investing activities	(2,761)	(20,349)
Cash flows from financing activities		
Interest paid	(1,624)	(1,209)
Dividends paid	(11,865)	(9,658)
Proceeds from issuance of ordinary shares-ESOS, net of expenses	3,042	3,319
Drawdown of term loans	2,591	16,685
Repayment of term loans	(1,939)	(532)
Refinance of property, plant and equipment under finance lease	7,237	-
Payment of finance lease liabilities	(2,680)	(1,555)
Net cash from / (used in) financing activities	(5,238)	7,050
Net increase in cash and cash equivalents	7,658	(7,916)
Effect on foreign exchange rate changes	(994)	1,718
Cash and cash equivalents at 1 January	76,641	75,198
Cash and cash equivalents at 30 September	83,305	69,000
	30/09/2019	30/09/2018
	RM '000	RM '000
Composition of cash and cash equivalents		
Cash and bank balances	33,926	32,988
Fixed deposits with licensed banks	49,379	36,012
	83,305	69,000

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



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NOTES TO THE INTERIM FINANCIAL REPORT - 30 SEPTEMBER 2019

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 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 nine months ended 30 September 2019.

A6 Material Changes in Estimates

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

A7 Debt and Equity Securities

During the quarter and nine months ended 30 September 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

In respect of the year 31 December 2018, the Company paid a first and final dividend totalling RM11,865,000 on 26 July 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 September 2019	Investment holding RM'000	Trading RM'000	Manufacturing RM'000	Inter-company Elimination RM'000	Total RM'000
Revenue from external customer	-	32,951	185,552	-	218,503
Inter-segment revenue	16,314	528	26,860	(43,702)	-
Total revenue	<u>16,314</u>	<u>33,479</u>	<u>212,412</u>	<u>(43,702)</u>	<u>218,503</u>
Segment profit before tax	<u>18,027</u>	<u>2,892</u>	<u>22,753</u>	<u>(18,598)</u>	<u>25,074</u>
Segment assets	<u>205,681</u>	<u>60,424</u>	<u>390,010</u>	<u>(215,940)</u>	<u>440,175</u>
Segment liabilities	<u>10,610</u>	<u>33,044</u>	<u>198,168</u>	<u>(133,862)</u>	<u>107,960</u>

Year-to-date ended 30 September 2018	Investment holding RM'000	Trading RM'000	Manufacturing RM'000	Inter-company Elimination RM'000	Total 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	<u>16,426</u>	<u>33,024</u>	<u>202,872</u>	<u>(39,604)</u>	<u>212,718</u>
Segment profit before tax	<u>18,348</u>	<u>660</u>	<u>31,278</u>	<u>(17,368)</u>	<u>32,918</u>
Segment assets	<u>204,087</u>	<u>54,124</u>	<u>364,000</u>	<u>(218,626)</u>	<u>403,585</u>
Segment liabilities	<u>11,571</u>	<u>30,649</u>	<u>177,958</u>	<u>(129,839)</u>	<u>90,339</u>

Geographical segments	Total revenue	
	30/09/2019 RM'000	30/09/2018 RM'000
Malaysia	157,817	157,288
Singapore	20,118	19,028
Vietnam	15,297	10,046
Philippines	3,734	3,731
Cambodia	4,764	4,985
Myanmar	1,989	2,133
Brunei	2,565	1,865
Indonesia	2,900	2,037
Thailand	2,022	2,154
Africa	4,560	5,434
Other countries	2,737	4,017
	<u>218,503</u>	<u>212,718</u>

Investment holding 9M19 vs 9M18

Holding company's profit before tax reported at RM18.03 million in 9M19, a reduction of 1.7% compared to corresponding period last year profit before tax of RM18.35 million was mainly due to the foreign exchange losses during the quarter under review.

Trading 9M19 vs 9M18

Trading segment posted a higher profit before tax of RM2.89 million in 9M19, an increase of 338.2% compared to RM0.66 million in 9M18 resulting from lower operating costs and cost margin in product mix.

Manufacturing 9M19 vs 9M18

Manufacturing segment recorded revenue of RM212.41 million in 9M19, 4.7% higher than the revenue of RM202.87 million recorded in 9M18. The profit before tax for 9M19 was reduced to RM22.75 million compared to RM31.28 million in 9M18. 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 nine months ended 30 September 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>2,571</u>

A15 Related Party Transactions

Significant related party transactions are as follows:

	9 months ended	
	30/09/2019 RM'000	30/09/2018 RM'000
<u>Corporation related to substantial shareholder</u>		
Purchase of pharmaceutical products	10,514	11,438
Consultancy fees payable	55	22
Rental payable	<u>68</u>	<u>68</u>
<u>Companies in which certain Directors have interest</u>		
Purchase of raw materials	5,416	2,259
Sales of pharmaceutical products	<u>(606)</u>	<u>(1,243)</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 30/09/2019		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	24,070	22,280	29,710	28,786
Long term finance lease liabilities	<u>5,721</u>	<u>5,390</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		9 months ended		Variance	
	30/09/2019	30/09/2018	RM'000	%	30/09/2019	30/09/2018	RM'000	%
	RM'000	RM'000			RM'000	RM'000		
Revenue	74,168	73,275	893	1.2	218,503	212,718	5,785	2.7
Operating profit	10,170	9,569	601	6.3	26,639	33,663	(7,024)	(20.9)
Profit before interest and tax	10,081	9,385	696	7.4	25,737	33,218	(7,481)	(22.5)
Profit before tax	9,837	9,177	660	7.2	25,074	32,918	(7,844)	(23.8)
Profit after tax	7,814	6,422	1,392	21.7	18,853	23,444	(4,591)	(19.6)
Profit attributable to owners of the Company	8,034	6,424	1,610	25.1	19,225	23,507	(4,282)	(18.2)

The Group recorded a revenue of RM218.50 million for the nine months ended 30 September 2019, 2.7% higher compared with the revenue of RM212.72 million recorded in the same period last year.

The Group recorded a lower profit before tax of RM25.07 million as compared to RM32.92 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 3	Qtr 2	Variance	
	(30/09/2019)	(30/06/2019)	RM'000	%
	RM'000	RM'000		
Revenue	74,168	69,597	4,571	6.6
Operating profit	10,170	9,142	1,028	11.2
Profit before interest and tax	10,081	8,510	1,571	18.5
Profit before tax	9,837	8,238	1,599	19.4
Profit after tax	7,814	6,223	1,591	25.6
Profit attributable to owners of the Company	8,034	6,357	1,677	26.4

The Group recorded a revenue of RM74.17 million for the current quarter as compared to RM69.60 million for the immediate preceding quarter ("2Q19") which was an increase of 6.6%. The increase was mainly due to an improvement in demand from local and overseas market.

The Group recorded a higher profit before tax of RM9.84 million in 3Q19 compared to RM8.24 million in 2Q19 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 and increasing product offerings in the market. The Group is cautiously optimistic of maintaining its performance at 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	
	30/09/2019	30/09/2018	30/09/2019	30/09/2018
	RM'000	RM'000	RM'000	RM'000
Current tax	1,945	2,654	5,988	9,123
Deferred tax	78	101	233	351
	<u>2,023</u>	<u>2,755</u>	<u>6,221</u>	<u>9,474</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 September 2019 are as follows :

30 September 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	-	-	4,717
- Foreign	1,000	9	4,271
<u>Finance lease creditor:</u>			
- Domestic	-	-	3,612
- Foreign	-	11	34
	<u>1,000</u>	<u>20</u>	<u>15,134</u>
Non-current			
<u>Secured bank loans:</u>			
- Domestic	-	-	20,606
- Foreign	700	163	3,464
<u>Finance lease creditor:</u>			
- Domestic	-	-	5,642
- Foreign	-	26	79
	<u>700</u>	<u>189</u>	<u>29,791</u>
Total borrowings	<u>1,700</u>	<u>209</u>	<u>44,925</u>

30 September 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	-	-	6,132
- Foreign	-	8	25
<u>Finance lease creditor:</u>			
- Domestic	-	-	1,784
- Foreign	-	23	69
	<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>1,700</u>	<u>234</u>	<u>25,087</u>
Total borrowings	<u>1,700</u>	<u>265</u>	<u>34,597</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	
	30/09/2019	30/09/2018	30/09/2019	30/09/2018
i) Basic Earnings Per Share				
Profit attributable to owners of the Company (RM'000)	8,034	6,424	19,225	23,507
Weighted average number of ordinary shares in issue ('000)	139,583	138,035	138,968	137,429
Basic Earnings Per Share (sen)	<u>5.76</u>	<u>4.65</u>	<u>13.83</u>	<u>17.10</u>
ii) Diluted Earnings Per Share				
Profit attributable to owners of the Company (RM'000)	8,034	6,424	19,225	23,507
Weighted average number of ordinary shares in issue ('000)	139,583	138,035	138,968	137,429
Effect of dilution-Share options ('000)	292	946	380	955
Adjusted weighted average number of ordinary shares in issue ('000)	139,875	138,981	139,348	138,384
Diluted Earnings Per Share (sen)	<u>5.74</u>	<u>4.62</u>	<u>13.80</u>	<u>16.99</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.