



Y.S.P. SOUTHEAST ASIA HOLDING BHD. (Company no : [200101017024 (552781-X)])

(Incorporated in Malaysia)

**UNAUDITED CONDENSED INTERIM FINANCIAL STATEMENTS
FOR THE QUARTER AND TWELVE MONTHS ENDED 31 DECEMBER 2019**

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Y.S.P. SOUTHEAST ASIA HOLDING BHD. (Company no : [200101017024 (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 2019

	3 months ended		12 months ended	
	31/12/2019 RM'000	31/12/2018 RM'000	31/12/2019 RM'000	31/12/2018 RM'000
Revenue	77,116	76,041	295,619	288,759
Cost of sales	(44,334)	(42,385)	(165,025)	(153,322)
Gross profit	32,782	33,656	130,594	135,437
Other income	796	(899)	3,693	2,207
Selling & Distribution expenses	(17,260)	(16,634)	(70,639)	(64,432)
Administrative expenses	(7,218)	(8,271)	(26,869)	(26,337)
Other expenses	(2,528)	1,845	(3,568)	(3,515)
Results from operating activities	6,572	9,697	33,211	43,360
Finance income	401	350	1,601	1,302
Finance cost	(593)	(479)	(2,456)	(1,731)
Share of result of associate	378	(182)	(524)	(627)
Profit before tax	6,758	9,386	31,832	42,304
Income tax expense	(3,133)	(2,697)	(9,354)	(12,171)
Profit for the period	3,625	6,689	22,478	30,133
Other comprehensive income, net of tax				
Items that may be reclassified subsequently to profit or loss				
Foreign currency translation differences for foreign operations	274	(405)	(197)	123
Total other comprehensive (expenses)/ income for the period	274	(405)	(197)	123
Total comprehensive income for the period	3,899	6,284	22,281	30,256



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(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 2019

	3 months ended		12 months ended	
	31/12/2019 RM'000	31/12/2018 RM'000	31/12/2019 RM'000	31/12/2018 RM'000
Attributable to:				
Owners of the Company	3,787	6,843	23,012	30,350
Non-controlling interests	(162)	(154)	(534)	(217)
Profit for the period	3,625	6,689	22,478	30,133
Total comprehensive income attributable to:				
Owners of the Company	4,044	6,446	22,787	30,486
Non-controlling interests	(145)	(162)	(506)	(230)
Total comprehensive income for the period	3,899	6,284	22,281	30,256
Earnings per share (EPS) attributable to owners of the Company (sen):				
Basic EPS	2.71	4.95	16.54	22.05
Diluted EPS	2.71	4.90	16.50	21.86

Included in the profit for the period are:

	3 months ended		12 months ended	
	31/12/2019 RM'000	31/12/2018 RM'000	31/12/2019 RM'000	31/12/2018 RM'000
interest income	(401)	(350)	(1,601)	(1,302)
other income including investment income	(93)	(93)	(374)	(374)
interest expenses	594	479	2,457	1,731
depreciation and amortization	3,701	2,745	14,088	10,458
provision for and (write back) / write off of receivables	92	1,184	947	1,337
writedown and written off of inventories	130	609	1,110	1,751
foreign exchange (gain) or loss	234	(3,321)	(2,017)	(1,011)

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 : [200101017024 (552781-X)])
(Incorporated in Malaysia)
CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2019

	As at 31/12/2019 RM'000 <i>Unaudited</i>	As at 31/12/2018 RM'000 <i>Audited</i>
ASSETS		
Property, plant and equipment	146,402	138,244
Land use rights	-	6,065
Intangible assets	4,891	4,963
Investment in associates	1,688	3,163
Deferred tax assets	235	303
Non-current Assets	153,216	152,738
Inventories	105,958	100,274
Trade receivables	64,615	63,743
Other receivables	16,826	17,712
Amount due from affiliated companies	106	252
Amount due from an associate	428	518
Current tax assets	505	533
Cash & cash equivalents	90,083	76,641
Current Assets	278,521	259,673
TOTAL ASSETS	431,737	412,411
EQUITY AND LIABILITIES		
Share capital	148,912	145,261
Other reserves	2,838	3,049
Retained earnings	176,437	166,741
Equity Attributable to Owners of the Company	328,187	315,051
Non-controlling interests	5,408	5,952
Total Equity	333,595	321,003
Deferred taxation	9,023	9,103
Loans and borrowings	23,900	29,710
Hire purchase creditors	4,932	2,572
Post-employment benefits	369	226
Lease liabilities	6,460	-
Non-current Liabilities	44,684	41,611
Trade payables	15,004	16,246
Other payables	16,630	16,946
Refund liability	1,411	1,521
Hire purchase creditors	3,637	2,238
Amount due to affiliated companies	6,629	5,819
Loans and borrowings	6,278	5,135
Current tax liabilities	1,151	1,892
Lease liabilities	2,718	-
Current Liabilities	53,458	49,797
Total Liabilities	98,142	91,408
TOTAL EQUITY AND LIABILITIES	431,737	412,411
Net assets per share attributable to owners of the Company (RM)	2.35	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 : [200101017024 (552781-X)])
(Incorporated in Malaysia)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE TWELVE MONTHS ENDED 31 DECEMBER 2019

	Attributable to owners of the Company						Non-controlling interest	Total equity
	Non-distributable			Distributable				
RM'000	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	-	-	136	-	-	136	(13)	123
Total other comprehensive income for the year	-	-	136	-	-	136	(13)	123
Profit for the year	-	-	-	-	30,350	30,350	(217)	30,133
Total comprehensive income for the year	-	-	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 options 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
At 1 January 2019, as previously reported	145,261	-	307	2,742	166,741	315,051	5,952	321,003
Adjustment on initial application of MFRS 16, net of tax	-	-	-	-	(1,451)	(1,451)	(38)	(1,489)
At 1 January 2019, restated	145,261	-	307	2,742	165,290	313,600	5,914	319,514
Foreign currency translation differences for foreign operations	-	-	(225)	-	-	(225)	28	(197)
Total other comprehensive income for the year	-	-	(225)	-	-	(225)	28	(197)
Profit for the year	-	-	-	-	23,012	23,012	(534)	22,478
Total comprehensive income for the year	-	-	(225)	-	23,012	22,787	(506)	22,281
Dividends to owners of the Company	-	-	-	-	(11,865)	(11,865)	-	(11,865)
Changes in ESOS fair value	-	-	-	684	-	684	-	684
Issuance of ordinary shares pursuant to ESOS	3,046	-	-	-	-	3,046	-	3,046
Share option granted under ESOS forfeited	-	-	-	(65)	-	(65)	-	(65)
Total transactions with owners of the Company	3,046	-	-	619	(11,865)	(8,200)	-	(8,200)
Transfer to share capital for share options exercised	605	-	-	(605)	-	-	-	-
At 31 December 2019	148,912	-	82	2,756	176,437	328,187	5,408	333,595

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 : [200101017024 (552781-X)])
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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE TWELVE MONTHS ENDED 31 DECEMBER 2019

	12 months ended	
	31/12/2019	31/12/2018
	RM '000	RM '000
Cash flows from operating activities		
Profit before tax	31,832	42,304
Other adjustments	18,138	15,027
Operating profit before changes in working capital	49,970	57,331
Net change in current assets	(8,555)	(20,942)
Net change in current liabilities	1,029	(3,801)
Cash generated from operations	42,444	32,588
Tax paid	(10,081)	(12,386)
Net cash generated from operating activities	32,363	20,202
Cash flows from investing activities		
Interest received	1,601	1,302
Proceeds from disposal of property, plant and equipment	4	149
Purchase of property, plant and equipment	(5,315)	(32,324)
Purchase of intangible assets	(4)	(147)
Net cash used in investing activities	(3,714)	(31,020)
Cash flows from financing activities		
Interest paid	(2,131)	(1,682)
Dividends paid	(11,865)	(9,658)
Proceeds from issuance of ordinary shares-ESOS, net of expenses	3,046	3,407
Drawdown of term loans	2,216	19,717
Repayment of term loans	(6,973)	(831)
Refinance of property, plant and equipment	7,382	3,529
Payment of hire purchase creditors	(3,623)	(2,785)
Payment of lease liabilities	(2,927)	-
Net cash (used in) / from financing activities	(14,875)	11,697
Net increase in cash and cash equivalents	13,774	879
Effect on foreign exchange rate changes	(332)	564
Cash and cash equivalents at 1 January	76,641	75,198
Cash and cash equivalents at 31 December	90,083	76,641
	31/12/2019	31/12/2018
	RM '000	RM '000
Composition of cash and cash equivalents		
Cash and bank balances	40,615	32,363
Fixed deposits with licensed banks	49,468	44,278
	90,083	76,641

The above consolidated cash flow statement should be read in conjunction with the audited financial statements for the year ended 31 December 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 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 save for those standards effective 1 January 2019 that are applicable to the Group.

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 twelve months ended 31 December 2019.

A6 Material Changes in Estimates

There were no changes in estimates that have any material effect on the year ended 31 December 2019.

A7 Debt and Equity Securities

During the quarter and twelve months ended 31 December 2019, the Company has issued 1,282,000 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	13,000	19,370
1.89	300,000	567,000
2.40	76,000	182,400
2.55	893,000	2,277,150

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 31 December 2019	Investment holding RM'000	Trading RM'000	Manufacturing RM'000	Inter-company Elimination RM'000	Total RM'000
Revenue from external customer	-	44,325	251,294	-	295,619
Inter-segment revenue	16,314	736	38,655	(55,705)	-
Total revenue	<u>16,314</u>	<u>45,061</u>	<u>289,949</u>	<u>(55,705)</u>	<u>295,619</u>
Segment profit before tax	<u>13,457</u>	<u>2,441</u>	<u>29,747</u>	<u>(13,813)</u>	<u>31,832</u>
Segment assets	<u>196,065</u>	<u>63,802</u>	<u>381,194</u>	<u>(209,324)</u>	<u>431,737</u>
Segment liabilities	<u>6,312</u>	<u>36,899</u>	<u>183,821</u>	<u>(128,890)</u>	<u>98,142</u>

Year-to-date ended 31 December 2018	Investment holding RM'000	Trading RM'000	Manufacturing RM'000	Inter-company Elimination RM'000	Total 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	<u>16,426</u>	<u>44,271</u>	<u>278,539</u>	<u>(50,477)</u>	<u>288,759</u>
Segment profit before tax	<u>10,495</u>	<u>140</u>	<u>39,940</u>	<u>(8,271)</u>	<u>42,304</u>
Segment assets	<u>197,680</u>	<u>53,239</u>	<u>371,230</u>	<u>(209,738)</u>	<u>412,411</u>
Segment liabilities	<u>11,590</u>	<u>30,582</u>	<u>180,333</u>	<u>(131,097)</u>	<u>91,408</u>

Geographical segments	Total revenue	
	31/12/2019 RM'000	31/12/2018 RM'000
Malaysia	208,327	210,032
Singapore	27,068	24,878
Vietnam	21,267	14,920
Philippines	5,613	5,620
Cambodia	6,890	6,482
Myanmar	3,456	3,689
Brunei	3,083	3,564
Indonesia	4,209	2,887
Thailand	4,586	3,216
Africa	7,258	7,965
Other countries	3,862	5,506
	<u>295,619</u>	<u>288,759</u>

Investment holding FY2019 vs FY2018

Holding company's profit before tax reported at RM13.46 million in FY19, higher by 28.2% compared to corresponding period last year profit before tax of RM10.49 million was mainly due to the lower impairment loss recorded in the FY2019.

Trading FY2019 vs FY2018

Trading segment posted a higher profit before tax of RM2.44 million in FY19 compared to RM0.14 million in FY18 resulting from lower operating costs and cost margin in product mix.

Manufacturing FY2019 vs FY2018

Manufacturing segment recorded revenue of RM289.95 million in FY19, 4.1% higher than the revenue of RM278.54 million recorded in FY18. The profit before tax for FY19 was reduced to RM29.75 million compared to RM39.94 million in FY18. 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 twelve months ended 31 December 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>3,045</u>

A15 Related Party Transactions

Significant related party transactions are as follows:

	12 months ended	
	31/12/2019 RM'000	31/12/2018 RM'000
<u>Corporation related to substantial shareholder</u>		
Purchase of pharmaceutical products	14,712	15,033
Consultancy fees payable	59	38
Rental payable	<u>90</u>	<u>90</u>
<u>Companies in which certain Directors have interest</u>		
Purchase of raw materials	7,486	4,404
Sales of pharmaceutical products	<u>(876)</u>	<u>(1,515)</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 31/12/2019		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	23,900	23,136	29,710	28,786
Long term hire purchase creditors	<u>4,932</u>	<u>4,647</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		12 months ended		Variance	
	31/12/2019	31/12/2018	RM'000	%	31/12/2019	31/12/2018	RM'000	%
	RM'000	RM'000			RM'000	RM'000		
Revenue	77,116	76,041	1,075	1.4	295,619	288,759	6,860	2.4
Operating profit	6,572	9,697	(3,125)	(32.2)	33,211	43,360	(10,149)	(23.4)
Profit before interest and tax	6,950	9,515	(2,565)	(27.0)	32,687	42,733	(10,046)	(23.5)
Profit before tax	6,758	9,386	(2,628)	(28.0)	31,832	42,304	(10,472)	(24.8)
Profit after tax	3,625	6,689	(3,064)	(45.8)	22,478	30,133	(7,655)	(25.4)
Profit attributable to owners of the Company	3,787	6,843	(3,056)	(44.7)	23,012	30,350	(7,338)	(24.2)

The Group recorded a revenue of RM295.62 million for the year ended 31 December 2019, 2.4% higher compared with the revenue of RM288.76 million recorded in the same period last year.

The Group recorded a lower profit before tax of RM31.83 million as compared to RM42.30 million in the same period last year. This was due to higher cost of goods sold which resulted in a lower profit margin compared with same period last year.

B2 Comparison with the Preceding Quarter's Results

	Qtr 4	Qtr 3	Variance	
	(31/12/2019)	(30/09/2019)	RM'000	%
	RM'000	RM'000		
Revenue	77,116	74,168	2,948	4.0
Operating profit	6,572	10,170	(3,598)	(35.4)
Profit before interest and tax	6,950	10,081	(3,131)	(31.1)
Profit before tax	6,758	9,837	(3,079)	(31.3)
Profit after tax	3,625	7,814	(4,189)	(53.6)
Profit attributable to owners of the Company	3,787	8,034	(4,247)	(52.9)

The Group recorded a revenue of RM77.12 million for the current quarter as compared to RM74.17 million for the immediate preceding quarter ("3Q19") which was an increase of 4.0%. The increase was mainly due to an improvement in demand from overseas market.

The Group recorded a lower profit before tax of RM6.76 million in 4Q19 compared to RM9.84 million in 3Q19 as a result of lower profit margin in product mix during the quarter under review.

B3 Prospects of the Group

The Group reported a lower net profit in FY2019 as a result of challenging operating and market environment. However, the Group remains optimistic on the long term prospect and will continue to improve its operational efficiency and increase its product offerings in the market for sustainable future growth.

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	
	31/12/2019	31/12/2018	31/12/2019	31/12/2018
	RM'000	RM'000	RM'000	RM'000
Current tax	2,897	2,436	9,281	11,346
Deferred tax	236	261	73	825
	<u>3,133</u>	<u>2,697</u>	<u>9,354</u>	<u>12,171</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 31 December 2019 are as follows :

31 December 2019

	Denominated in Foreign Currency		RM Equivalent
	USD'000	SGD'000	RM'000
Current			
Secured revolving credit	-	-	4,500
<u>Secured bank loans:</u>			
- Domestic	-	-	1,674
- Foreign	-	34	104
<u>Hire purchase creditors:</u>			
- Domestic	-	-	3,603
- Foreign	-	11	34
	<u>-</u>	<u>45</u>	<u>9,915</u>
Non-current			
<u>Secured bank loans:</u>			
- Domestic	-	-	20,620
- Foreign	700	129	3,280
<u>Hire purchase creditors:</u>			
- Domestic	-	-	4,862
- Foreign	-	23	70
	<u>700</u>	<u>152</u>	<u>28,832</u>
Total borrowings	<u>700</u>	<u>197</u>	<u>38,747</u>

31 December 2018

	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>Hire purchase creditors:</u>			
- Domestic	-	-	2,179
- Foreign	-	19	59
	<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>Hire purchase creditors:</u>			
- Domestic	-	-	2,464
- Foreign	-	35	108
	<u>1,700</u>	<u>198</u>	<u>32,282</u>
Total borrowings	<u>1,700</u>	<u>250</u>	<u>39,655</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		12 months ended	
	31/12/2019	31/12/2018	31/12/2019	31/12/2018
i) Basic Earnings Per Share				
Profit attributable to owners of the Company (RM'000)	3,787	6,843	23,012	30,350
Weighted average number of ordinary shares in issue ('000)	139,586	138,273	139,125	137,642
Basic Earnings Per Share (sen)	2.71	4.95	16.54	22.05
ii) Diluted Earnings Per Share				
Profit attributable to owners of the Company (RM'000)	3,787	6,843	23,012	30,350
Weighted average number of ordinary shares in issue ('000)	139,586	138,273	139,125	137,642
Effect of dilution-Share options ('000)	282	1,252	356	1,174
Adjusted weighted average number of ordinary shares in issue ('000)	139,868	139,525	139,481	138,816
Diluted Earnings Per Share (sen)	2.71	4.90	16.50	21.86

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.