



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

(Incorporated in Malaysia)

**UNAUDITED CONDENSED INTERIM FINANCIAL STATEMENTS
FOR THE QUARTER AND SIX MONTHS ENDED 30 JUNE 2021**

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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 SIX MONTHS ENDED 30 JUNE 2021

	3 months ended		6 months ended	
	30/06/2021 RM'000	30/06/2020 RM'000	30/06/2021 RM'000	30/06/2020 RM'000
Revenue	65,362	67,728	136,563	148,265
Cost of sales	(36,867)	(38,375)	(81,905)	(82,897)
Gross profit	28,495	29,353	54,658	65,368
Other income	1,399	8,209	3,392	5,368
Selling & Distribution expenses	(16,825)	(16,585)	(34,413)	(33,908)
Administrative expenses	(6,207)	(6,438)	(12,306)	(13,281)
Other expenses	(493)	(519)	(201)	(269)
Results from operating activities	6,369	14,020	11,130	23,278
Finance income	200	330	371	712
Finance cost	(595)	(502)	(1,166)	(1,060)
Share of result of associate	2	(119)	4	(160)
Profit before tax	5,976	13,729	10,339	22,770
Income tax expense	(1,452)	(1,872)	(3,044)	(5,385)
Profit for the period	4,524	11,857	7,295	17,385
Other comprehensive income, net of tax				
Items that may be reclassified subsequently to profit or loss				
Foreign currency translation differences for foreign operations	237	(1,626)	(218)	(716)
Total other comprehensive income / (expenses) for the period	237	(1,626)	(218)	(716)
Total comprehensive income for the period	4,761	10,231	7,077	16,669



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

FOR THE QUARTER AND SIX MONTHS ENDED 30 JUNE 2021

	3 months ended		6 months ended	
	30/06/2021 RM'000	30/06/2020 RM'000	30/06/2021 RM'000	30/06/2020 RM'000
Attributable to:				
Owners of the Company	4,460	11,754	7,252	17,495
Non-controlling interests	64	103	43	(110)
Profit for the period	4,524	11,857	7,295	17,385
Total comprehensive income attributable to:				
Owners of the Company	4,700	10,022	7,035	16,718
Non-controlling interests	61	209	42	(49)
Total comprehensive income for the period	4,761	10,231	7,077	16,669
Earnings per share (EPS) attributable to owners of the Company (sen):				
Basic EPS	3.19	8.41	5.19	12.53
Diluted EPS	3.19	8.41	5.18	12.50

Included in the profit for the period are:

	3 months ended		6 months ended	
	30/06/2021 RM'000	30/06/2020 RM'000	30/06/2021 RM'000	30/06/2020 RM'000
interest income	(200)	(331)	(371)	(713)
other income including investment income	(20)	(92)	(39)	(185)
interest expenses	594	502	1,166	1,060
depreciation and amortisation	3,978	3,561	7,939	7,153
provision for and (write back) / write off of receivables	(134)	219	(39)	492
writedown and (write back) / write off of inventories	(305)	419	19	1,433
foreign exchange loss or (gain)	(536)	(7,071)	(2,540)	(4,516)

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 2020.



Y.S.P. SOUTHEAST ASIA HOLDING BHD. (Company no : 200101017024 (552781-X))
(Incorporated in Malaysia)
CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2021

	As at 30/06/2021 RM'000 <i>Unaudited</i>	As at 31/12/2020 RM'000 <i>Audited</i>
ASSETS		
Property, plant and equipment	140,744	142,291
Intangible assets	4,783	4,819
Investment in associates	1,423	1,419
Deferred tax assets	181	176
Non-current Assets	<u>147,131</u>	<u>148,705</u>
Inventories	121,350	131,756
Trade receivables	56,261	58,228
Other receivables	17,708	21,482
Amount due from affiliated companies	390	151
Amount due from an associate	342	205
Current tax assets	2,914	1,330
Cash & cash equivalents	115,670	86,889
Current Assets	<u>314,635</u>	<u>300,041</u>
TOTAL ASSETS	<u>461,766</u>	<u>448,746</u>
EQUITY AND LIABILITIES		
Share capital	151,819	151,641
Other reserves	3,469	3,724
Retained earnings	183,216	187,231
Equity Attributable to Owners of the Company	<u>338,504</u>	<u>342,596</u>
Non-controlling interests	5,518	5,596
Total Equity	<u>344,022</u>	<u>348,192</u>
Deferred taxation	9,528	9,390
Loans and borrowings	23,567	23,710
Post-employment benefits	514	512
Lease liabilities	2,544	3,886
Non-current Liabilities	<u>36,153</u>	<u>37,498</u>
Trade payables	13,765	11,920
Other payables	28,688	16,235
Refund liability	1,591	1,600
Amount due to affiliated companies	2,841	3,110
Loans and borrowings	31,190	26,739
Current tax liabilities	323	468
Lease liabilities	3,193	2,984
Current Liabilities	<u>81,591</u>	<u>63,056</u>
Total Liabilities	<u>117,744</u>	<u>100,554</u>
TOTAL EQUITY AND LIABILITIES	<u>461,766</u>	<u>448,746</u>
Net assets per share attributable to owners of the Company (RM)	2.40	2.43

The above consolidated statement of financial position should be read in conjunction with the audited financial statements for the year ended 31 December 2020.



Y.S.P. SOUTHEAST ASIA HOLDING BHD. (Company no : 200101017024 (552781-X))
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UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE QUARTER AND SIX MONTHS ENDED 30 JUNE 2021

RM'000	← Attributable to owners of the Company →						Total equity
	Share capital	Exchange fluctuation reserve	Share option reserve	Retained earnings	Total	Non-controlling interest	
At 1 January 2020	148,912	82	2,756	176,437	328,187	5,408	333,595
Foreign currency translation differences for foreign operations	-	(777)	-	-	(777)	61	(716)
Total other comprehensive income for the period	-	(777)	-	-	(777)	61	(716)
Profit for the period	-	-	-	17,495	17,495	(110)	17,385
Total comprehensive income for the period	-	(777)	-	17,495	16,718	(49)	16,669
Dividends to owners of the Company	-	-	-	(11,213)	(11,213)	-	(11,213)
Issuance of ordinary shares pursuant to ESOS	1,145	-	-	-	1,145	-	1,145
Share based payment transaction	-	-	610	-	610	-	610
Share options granted under ESOS forfeited	-	-	(21)	21	-	-	-
Total transactions with owners of the Company	1,145	-	589	(11,192)	(9,458)	-	(9,458)
Transfer to share capital for share options exercised	275	-	(275)	-	-	-	-
At 30 June 2020	150,332	(695)	3,070	182,740	335,447	5,359	340,806
At 1 January 2021	151,641	927	2,797	187,231	342,596	5,596	348,192
Foreign currency translation differences for foreign operations	-	(217)	-	-	(217)	(1)	(218)
Total other comprehensive income for the period	-	(217)	-	-	(217)	(1)	(218)
Profit for the period	-	-	-	7,252	7,252	43	7,295
Total comprehensive income for the period	-	(217)	-	7,252	7,035	42	7,077
Dividends to owners of the Company	-	-	-	(11,267)	(11,267)	-	(11,267)
Dividend to non-controlling interest	-	-	-	-	-	(120)	(120)
Issuance of ordinary shares pursuant to ESOS	140	-	-	-	140	-	140
Total transactions with owners of the Company	140	-	-	(11,267)	(11,127)	(120)	(11,247)
Transfer to share capital for share options exercised	38	-	(38)	-	-	-	-
At 30 June 2021	151,819	710	2,759	183,216	338,504	5,518	344,022

The above consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the year ended 31 December 2020.



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 QUARTER AND SIX MONTHS ENDED 30 JUNE 2021

	6 months ended	
	30/06/2021	30/06/2020
	RM '000	RM '000
Cash flows from operating activities		
Profit before tax	10,339	22,770
Other adjustments	6,731	(5,286)
Operating profit before changes in working capital	17,070	17,484
Net change in current assets	17,911	(41,572)
Net change in current liabilities	1,483	42,878
Cash generated from operations	36,464	18,790
Tax paid	(4,645)	(4,495)
Net cash generated from operating activities	31,819	14,295
Cash flows from investing activities		
Interest received	371	713
Proceeds from disposal of property, plant and equipment	10	(187)
Purchase of property, plant and equipment	(1,358)	(2,444)
Net cash used in investing activities	(977)	(1,918)
Cash flows from financing activities		
Interest paid	(1,166)	(906)
Dividend to non-controlling interest	(120)	-
Proceeds from issuance of ordinary shares-ESOS, net of expenses	140	1,145
Drawdown of term loans / revolving credit	10,265	8,177
Repayment of term loans / hire purchase creditors	(10,217)	(3,293)
Payment of lease liabilities	(1,815)	(1,681)
Net cash (used in) / from financing activities	(2,913)	3,442
Net increase in cash and cash equivalents	27,929	15,819
Effect on foreign exchange rate changes	852	(1,524)
Cash and cash equivalents at 1 January	86,889	90,083
Cash and cash equivalents at 30 June	115,670	104,378
	30/06/2021	30/06/2020
	RM '000	RM '000
Composition of cash and cash equivalents		
Cash and bank balances	56,366	48,612
Fixed deposits with licensed banks	59,304	55,766
	115,670	104,378

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NOTES TO THE INTERIM FINANCIAL REPORT - 30 JUNE 2021

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 2020. 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 2020.

A2 Changes in Accounting Policies

The accounting policies and method of computation adopted for the condensed interim financial statements are consistent with those adopted for the annual audited financial statements for the year ended 31 December 2020.

Standards, Amendments and Annual Improvements to Standards that are applicable and effective to the Group beginning on 1 January 2021 are as follows:

- Amendments to MFRS 9, Financial Instruments, MFRS 139, Financial Instruments: Recognition and Measurement, MFRS 7, Financial Instruments: Disclosures, MFRS 4, Insurance Contracts and MFRS 16, Leases – Interest Rate Benchmark Reform – Phase 2

Standards, Amendments and Annual Improvements to Standards that are applicable and effective to the Group beginning on 1 April 2021 are as follows:

- Amendment to MFRS 16, Leases – Covid-19-Related Rent Concessions beyond 30 June 2021

Standards, Amendments and Annual Improvements to Standards that are applicable and effective to the Group beginning on 1 January 2022 are as follows:

- Amendments to MFRS 1, First-time Adoption of Malaysian Financial Reporting Standards (Annual Improvements to MFRS Standards 2018–2020)*
- Amendments to MFRS 3, Business Combinations – Reference to the Conceptual Framework
- Amendments to MFRS 9, Financial Instruments (Annual Improvements to MFRS Standards 2018–2020)
- Amendments to Illustrative Examples accompanying MFRS 16, Leases (Annual Improvements to MFRS Standards 2018–2020)
- Amendments to MFRS 116, Property, Plant and Equipment – Proceeds before Intended Use
- Amendments to MFRS 137, Provisions, Contingent Liabilities and Contingent Assets – Onerous Contracts – Cost of Fulfilling a Contract
- Amendments to MFRS 141, Agriculture (Annual Improvements to MFRS Standards 2018–2020)*

Standards, Amendments and Annual Improvements to Standards that are applicable and effective to the Group beginning on 1 January 2023 are as follows:

- MFRS 17, Insurance Contracts
- Amendments to MFRS 101, Presentation of Financial Statements – Classification of Liabilities as Current or Non-current
- Amendments to MFRS 108, Accounting Policies, Changes in Accounting Estimates and Errors – Definition of Accounting Estimates
- Amendments to MFRS 112, Income Taxes – Deferred Tax related to Assets and Liabilities arising from a Single Transaction

Standards, Amendments and Annual Improvements to Standards that are applicable and effective to the Group beginning on or after a date yet to be confirmed are as follows:

- Amendments to MFRS 10, Consolidated Financial Statements and MFRS 128, Investments in Associates and Joint Ventures – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

The Group plans to apply the abovementioned accounting standards, interpretations and amendments:

- from the annual period beginning on 1 January 2021 for those amendments that are effective for annual periods beginning on or after 1 January 2021.
- from the annual period beginning on 1 January 2022 for those amendments that are effective for annual periods beginning on or after 1 April 2021.
- from the annual period beginning on 1 January 2022 for those amendments that are effective for annual periods beginning on or after 1 January 2022, except for amendments marked as ["**"] which are not applicable to the Group.
- from the annual period beginning on 1 January 2023 for the accounting standard and amendments that are effective for annual periods beginning on or after 1 January 2023, except for MFRS 17 which is not applicable to the Group.

The initial application of the amendments to standards does not have any material financial impact to the current period and prior period financial statements of the Group.

A3 Auditors' Report on Preceding Annual Financial Statements

The auditors' report on the audited financial statements for the year ended 31 December 2020 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 2021.

A6 Material Changes in Estimates

There were no changes in estimates that have any material effect on the quarter and six months ended 30 June 2021.

A7 Debt and Equity Securities

During the quarter and six months ended 30 June 2021, the Company has issued 75,000 new ordinary shares pursuant to the exercise of Company's ESOS as follows:

Exercise Price RM	No. of Shares Issued	Cash Proceeds RM
1.82	<u>30,000</u>	<u>54,600</u>
1.89	<u>45,000</u>	<u>85,050</u>

A8 Dividends Paid

At the 20th Annual General Meeting held on 25 May 2021, the shareholders have approved the payment of a final single-tier ordinary dividend of 7.0 sen per ordinary share and a final single-tier special dividend of 1.0 sen per ordinary share in respect of financial year ended 31 December 2020, payable on 12 August 2021.

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 2021	Investment	Trading	Manufacturing	Inter-company	Total
	holding RM'000	RM'000	RM'000	Elimination RM'000	RM'000
Revenue from external customer	-	20,783	115,780	-	136,563
Inter-segment revenue	12,186	543	18,337	(31,066)	-
Total revenue	12,186	21,326	134,117	(31,066)	136,563
Segment profit before tax	13,726	1,017	9,901	(14,305)	10,339
Segment assets	221,736	64,641	402,631	(227,242)	461,766
Segment liabilities	21,710	38,353	206,918	(149,237)	117,744

Year-to-date ended 30 June 2020	Investment	Trading	Manufacturing	Inter-company	Total
	holding RM'000	RM'000	RM'000	Elimination RM'000	RM'000
Revenue from external customer	-	23,403	124,862	-	148,265
Inter-segment revenue	16,621	571	24,373	(41,565)	-
Total revenue	16,621	23,974	149,235	(41,565)	148,265
Segment profit / (loss) before tax	18,964	3,473	17,956	(17,623)	22,770
Segment assets	219,902	69,018	426,048	(233,005)	481,963
Segment liabilities	18,134	40,872	232,769	(150,618)	141,157

Geographical segments	Total revenue	
	30/06/2021 RM'000	30/06/2020 RM'000
Malaysia	100,725	100,716
Singapore	12,493	14,748
Vietnam	9,625	9,886
Philippines	997	1,273
Cambodia	2,254	3,067
Myanmar	131	1,912
Brunei	1,493	1,921
Indonesia	2,621	2,886
Thailand	637	3,562
Africa	2,179	6,415
Other countries	3,408	1,879
	<u>136,563</u>	<u>148,265</u>

Investment holding 1H21 vs 1H20

Investment holding segment reported a lower profit before tax at RM13.7 million in 1H21 compared to RM19.0 million in 1H20 mainly due to lower dividend received from the subsidiaries as compared to the same period last year.

Trading 1H21 vs 1H20

Trading segment reported a lower profit before tax of RM1.0 million in 1H21 compared to a profit before tax of RM3.4 million in 1H20 resulting from higher cost of goods sold in product mix during the quarter under review.

Manufacturing 1H21 vs 1H20

Manufacturing segment recorded revenue of RM134.1 million in 1H21, 10.1% lower than the revenue of RM149.2 million recorded in 1H20. The profit before tax for 1H21 posted lower at RM9.9 million compared to RM18.0 million in 1H20. This was mainly due to decrease in sales revenue from local and export markets during 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 2021.

A13 Contingent Liabilities

There were no significant changes in contingent liabilities since 31 December 2020.

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>2,703</u>

A15 Related Party Transactions

Significant related party transactions are as follows:

	6 months ended	
	30/06/2021 RM'000	30/06/2020 RM'000
<u>Corporation related to substantial shareholder</u>		
Purchase of pharmaceutical products	4,736	5,435
Consultancy fees payable	14	2
Rental payable	-	45
	<u>-</u>	<u>45</u>
<u>Companies in which certain Directors have interest</u>		
Purchase of raw materials	657	11,453
Sales of pharmaceutical products	(708)	(525)
	<u>(708)</u>	<u>(525)</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 30/06/2021		As at 31/12/2020	
	Carrying amount RM'000	Fair value RM'000	Carrying amount RM'000	Fair value RM'000
Long term loans and borrowings	20,535	19,511	21,929	21,095
Long term hire purchase creditors	<u>3,032</u>	<u>2,913</u>	<u>1,781</u>	<u>1,677</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	
	30/06/2021	30/06/2020	RM'000	%	30/06/2021	30/06/2020	RM'000	%
	RM'000	RM'000			RM'000	RM'000		
Revenue	65,362	67,728	(2,366)	(3.5)	136,563	148,265	(11,702)	(7.9)
Operating profit	6,369	14,020	(7,651)	(54.6)	11,130	23,278	(12,148)	(52.2)
Profit before interest and tax	6,371	13,901	(7,530)	(54.2)	11,134	23,118	(11,984)	(51.8)
Profit before tax	5,976	13,729	(7,753)	(56.5)	10,339	22,770	(12,431)	(54.6)
Profit after tax	4,524	11,857	(7,333)	(61.8)	7,295	17,385	(10,090)	(58.0)
Profit attributable to owners of the Company	4,460	11,754	(7,294)	(62.1)	7,252	17,495	(10,243)	(58.5)

The Group's 1H21 revenue decreased by 7.9% to RM136.6 million from RM148.3 million when compared to the same period last year as a result of decrease in demand from local and export markets.

For the first half of 2021, the Group recorded a lower profit before tax of RM10.3 million compared to RM22.8 million in the same period last year which was attributed to higher cost of goods sold for the product mix and decrease in demand from local and export markets.

B2 Comparison with the Preceding quarter's Results

	Qtr 2	Qtr 1	Variance	
	(30/06/2021)	(31/03/2021)	RM'000	%
	RM'000	RM'000		
Revenue	65,362	71,201	(5,839)	(8.2)
Operating profit	6,369	4,761	1,608	33.8
Profit before interest and tax	6,371	4,763	1,608	33.8
Profit before tax	5,976	4,363	1,613	37.0
Profit after tax	4,524	2,771	1,753	63.3
Profit attributable to owners of the Company	4,460	2,792	1,668	59.7

The Group's revenue decreased by 8.2% to RM65.4 million for the current quarter as compared to RM71.2 million for the immediate preceding quarter ("1Q21") which was mainly attributed to decrease in demand from local and export markets.

Nevertheless, the Group's profit before tax increased by 37.0% to RM6.0 million compared to RM4.4 million for the immediate preceding quarter as a result of lower cost of goods sold for the product mix during the quarter under review .

B3 Prospects of the Group

The Full Movement Control (FMCO) enforced by the Malaysian Government has impacted not only the people but the economic aspect of all those involved. As such, the Group's businesses are expected to remain challenging in the forthcoming quarter despite the Government has been ramping up the national vaccination rate and supporting the underprivileged as their current strategies and efforts in curbing the COVID-19 pandemic.

For the first half of 2021, the Group's revenue has dropped 7.9% as compared to the same period the last year which was due to the decrease in demand from export market. The Group recorded a 54.6% drop in profit before tax to RM10.3 million from RM22.8 million in the same period last year which was due to the increase in cost of goods sold and a drop in demand from local and export markets.

Despite many constantly moving variables and uncertainties, the Group will continue its efforts to improve operational efficiency and increase product offerings to be line with changing market trends.

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	
	30/06/2021	30/06/2020	30/06/2021	30/06/2020
	RM'000	RM'000	RM'000	RM'000
Current tax	1,409	1,810	2,940	5,200
Deferred tax	43	62	104	185
	<u>1,452</u>	<u>1,872</u>	<u>3,044</u>	<u>5,385</u>

Income tax is calculated at the Malaysian statutory tax rate of 24%. (2020: 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 2021 are as follows :

	Denominated in Foreign Currency		RM Equivalent
	USD'000	SGD'000	RM'000
	30 June 2021		
Current			
Secured revolving credit	-	-	18,500
<u>Secured bank loans:</u>			
- Domestic	-	-	5,528
- Foreign	700	34	2,969
<u>Hire purchase creditor:</u>			
- Domestic	-	-	4,156
- Foreign	-	12	37
	<u>700</u>	<u>46</u>	<u>31,190</u>
Non-current			
<u>Secured bank loans:</u>			
- Domestic	-	-	16,096
- Foreign	1,000	94	4,439
<u>Hire purchase creditor:</u>			
- Domestic	-	-	3,022
- Foreign	-	3	10
	<u>1,000</u>	<u>97</u>	<u>23,567</u>
Total borrowings	<u>1,700</u>	<u>143</u>	<u>54,757</u>

31 December 2020

	Denominated in Foreign Currency		RM Equivalent
	USD'000	SGD'000	RM'000
	31 December 2020		
Current			
Secured revolving credit	-	-	14,500
<u>Secured bank loans:</u>			
- Domestic	-	-	5,625
- Foreign	700	34	2,945
<u>Hire purchase creditor:</u>			
- Domestic	-	-	3,633
- Foreign	-	12	36
	<u>700</u>	<u>46</u>	<u>26,739</u>
Non-current			
<u>Secured bank loans:</u>			
- Domestic	-	-	17,605
- Foreign	1,000	94	4,324
<u>Hire purchase creditor:</u>			
- Domestic	-	-	1,750
- Foreign	-	10	31
	<u>1,000</u>	<u>104</u>	<u>23,710</u>
Total borrowings	<u>1,700</u>	<u>150</u>	<u>50,449</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

No dividend was proposed during the quarter ended 30 June 2021.

B10 Earnings Per Share

	3 months ended		6 months ended	
	30/06/2021	30/06/2020	30/06/2021	30/06/2020
i) Basic Earnings Per Share				
Profit attributable to owners of the Company (RM'000)	4,460	11,754	7,252	17,495
Weighted average number of ordinary shares in issue ('000)	<u>139,638</u>	<u>139,741</u>	<u>139,614</u>	<u>139,678</u>
Basic Earnings Per Share (sen)	<u><u>3.19</u></u>	<u><u>8.41</u></u>	<u><u>5.19</u></u>	<u><u>12.53</u></u>
ii) Diluted Earnings Per Share				
Profit attributable to owners of the Company (RM'000)	4,460	11,754	7,252	17,495
Weighted average number of ordinary shares in issue ('000)	139,638	139,741	139,614	139,678
Effect of dilution-Share options ('000)	<u>275</u>	<u>9</u>	<u>279</u>	<u>337</u>
Adjusted weighted average number of ordinary shares in issue ('000)	<u>139,913</u>	<u>139,750</u>	<u>139,893</u>	<u>140,015</u>
Diluted Earnings Per Share (sen)	<u><u>3.19</u></u>	<u><u>8.41</u></u>	<u><u>5.18</u></u>	<u><u>12.50</u></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.