



**ewein**  
**WEIN BERHAD**  
**(Company No. 742890-W)**  
**(Incorporated in Malaysia)**  
**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 DECEMBER 2017**  
**(The figures have not been audited)**

	As at 31-Dec-2017 (Unaudited) RM'000	As at 31-Dec-2016 (Audited) RM'000
<b>ASSETS</b>		
Property, plant and equipment	14,279	14,855
Investment properties	82,100	82,100
Investment in an associate	132	114
Deferred tax assets	23	3,131
<b>Total non-current assets</b>	<u>96,534</u>	<u>100,200</u>
Inventories	4,735	6,141
Property development costs	168,031	159,839
Current tax assets	223	142
Trade and other receivables	45,490	81,758
Fixed deposit with licensed banks	56,602	14,312
Cash and cash equivalents	18,546	21,761
<b>Total current assets</b>	<u>293,627</u>	<u>283,953</u>
<b>TOTAL ASSETS</b>	<u>390,161</u>	<u>384,153</u>
<b>EQUITY AND LIABILITIES</b>		
Share capital	152,352	101,533
Reserves	46,364	39,846
<b>Total equity attributable to shareholders of the Company</b>	<u>198,716</u>	<u>141,379</u>
Non-controlling interests	13,199	9,350
<b>Total equity</b>	<u>211,915</u>	<u>150,729</u>
Long term borrowings	62,387	92,077
Other payables	36,941	47,078
Deferred tax liabilities	37	1,664
<b>Total non-current liabilities</b>	<u>99,365</u>	<u>140,819</u>
Loans and borrowings	49,977	53,092
Trade and other payables	27,150	38,605
Current tax liabilities	1,754	908
<b>Total current liabilities</b>	<u>78,881</u>	<u>92,605</u>
<b>TOTAL LIABILITIES</b>	<u>178,246</u>	<u>233,424</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>390,161</u>	<u>384,153</u>
Net Assets per ordinary share (RM)	<u>0.66</u>	<u>0.63</u>

The condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the year ended 31 December 2016 and the accompanying explanatory notes attached to the interim financial statements.



**EWEIN BERHAD**  
 (Company No. 742890-W)  
 (Incorporated in Malaysia)  
**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE PERIOD ENDED 31 DECEMBER 2017**  
 (The figures have not been audited)

	INDIVIDUAL QUARTER 3 months ended 31-Dec			CUMULATIVE QUARTER 12 months ended 31-Dec		
	2017 RM'000	2016 RM'000	Changes (%)	2017 RM'000	2016 RM'000	Changes (%)
Revenue	17,485	7,685	127.52	93,823	74,767	25.49
Cost of goods sold	(13,376)	(11,035)	21.21	(64,068)	(50,466)	26.95
Gross profit	<u>4,109</u>	<u>(3,350)</u>		<u>29,755</u>	<u>24,301</u>	
Other operating income	1,842	3,317	(44.47)	7,124	8,183	(12.94)
Distribution and administrative expenses	(4,739)	1,035	(557.87)	(14,642)	(12,138)	20.63
Finance costs	(333)	264	(226.14)	(1,064)	(866)	22.86
Share of result of associate	-	-	nm	18	17	5.88
Profit before taxation	<u>879</u>	<u>1,266</u>	(30.57)	<u>21,191</u>	<u>19,497</u>	8.69
Tax expense	(2,724)	(207)	1,215.94	(8,026)	(4,386)	82.99
<b>(Loss)/Profit for the period</b>	<u>(1,845)</u>	<u>1,059</u>	(274.22)	<u>13,165</u>	<u>15,111</u>	(12.88)
<b>Other Comprehensive Income, net of tax</b>	-	-		-	-	
<b>Total Comprehensive (Expense)/Income for the period</b>	<u><b>(1,845)</b></u>	<u><b>1,059</b></u>	(274.22)	<u><b>13,165</b></u>	<u><b>15,111</b></u>	(12.88)
<b>(Loss)/Profit attributable to:</b>						
Owners of the Company	(1,321)	1,288		9,316	11,515	
Non-controlling interests	(524)	(229)		3,849	3,596	
	<u><b>(1,845)</b></u>	<u><b>1,059</b></u>		<u><b>13,165</b></u>	<u><b>15,111</b></u>	
<b>Total comprehensive (expense)/income attributable to:</b>						
Owners of the Company	(1,321)	1,288		9,316	11,515	
Non-controlling interests	(524)	(229)		3,849	3,596	
	<u><b>(1,845)</b></u>	<u><b>1,059</b></u>		<u><b>13,165</b></u>	<u><b>15,111</b></u>	
Basic (loss)/earnings per share (sen)	<u>(0.49)</u>	<u>0.58</u>		<u>3.43</u>	<u>5.20</u>	
Diluted (loss)/earnings per share (sen)	<u>(0.49)</u>	<u>0.58</u>		<u>3.43</u>	<u>5.02</u>	

\*nm= not meaningful

The condensed consolidated statements of comprehensive income should be read in conjunction with the audited financial statements for the year ended 31 December 2016 and the accompanying notes attached to the interim financial statements.



**EWEIN BERHAD**  
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**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**  
**FOR THE PERIOD ENDED 31 DECEMBER 2017**  
(The figures have not been audited)

	Share capital RM'000	Share premium RM'000	Non- Distributable Reverse acquisition reserve RM'000	Non- Distributable Warrant reserve RM'000	Non- Distributable Revaluation reserve RM'000	Distributable Retained earnings RM'000	Total RM'000	Non-Controlling Interests RM'000	Total equity RM'000
At 1 January 2017	101,533	1,290	(31,482)	21,919	3,800	44,319	141,379	9,350	150,729
Transition to no-par value regime	1,290	(1,290)	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	-	-	-	9,316	9,316	3,849	13,165
Issue of ordinary shares	7,550	-	-	-	-	-	7,550	-	7,550
Exercise of warrants	41,979	-	-	-	-	-	41,979	-	41,979
Dividend	-	-	-	-	-	(1,508)	(1,508)	-	(1,508)
At 31 December 2017	<u>152,352</u>	<u>-</u>	<u>(31,482)</u>	<u>21,919</u>	<u>3,800</u>	<u>52,127</u>	<u>198,716</u>	<u>13,199</u>	<u>211,915</u>
At 1 January 2016	95,999	72	(31,482)	21,919	3,800	33,914	124,222	5,754	129,976
Total comprehensive income for the period	-	-	-	-	-	11,515	11,515	3,596	15,111
Exercise of warrants	5,534	1,218	-	-	-	-	6,752	-	6,752
Dividend	-	-	-	-	-	(1,110)	(1,110)	-	(1,110)
At 31 December 2016	<u>101,533</u>	<u>1,290</u>	<u>(31,482)</u>	<u>21,919</u>	<u>3,800</u>	<u>44,319</u>	<u>141,379</u>	<u>9,350</u>	<u>150,729</u>

The condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the year ended 31 December 2016 and the accompanying notes attached to the interim financial statements.



**EWEIN BERHAD**  
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**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2017**  
(The figures have not been audited)

	12 Months ended 31 December	
	2017	2016
	RM'000	RM'000
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>		
Profit before taxation	21,191	19,497
Adjustments for:		
Non-cash items	5,103	(1,298)
Non-operating items	238	(58)
Operating profit before working capital changes	26,532	18,141
Changes in working capital		
Net changes in current assets	29,482	(32,507)
Net changes in liabilities	(21,594)	4,691
Taxes paid	(5,780)	(7,885)
Net cash from/(used in) operating activities	28,640	(17,560)
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
- Dividend Income	-	38
- Interest income	827	548
- Proceeds from disposal of plant and equipment	-	426
- Proceeds from disposal of investment properties	-	4,613
- Withdrawal of short term deposits with licensed banks	-	14,856
- Purchase of property, plant and equipment	(1,304)	(1,268)
Net cash (used in)/from investing activities	(477)	19,213
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
- Interest paid	(1,065)	(866)
- Drawdown/(Repayment) of finance lease obligations	252	(24)
- (Repayment)/Drawdown of term loans	(33,086)	(7,920)
- Payment of dividend	(1,508)	(1,110)
- Proceeds from issuance of shares	7,550	-
- Proceeds from exercise of warrant	41,979	6,752
Net cash from/(used in) financing activities	14,122	(3,168)
Net change in cash and cash equivalents	42,285	(1,515)
Cash and cash equivalents at beginning of the period	(12,352)	(10,837)
Cash and cash equivalents at end of the period	29,933	(12,352)
<u>Cash and cash equivalents</u>		
Cash and cash equivalents included in the condensed consolidated statement of cash flows comprise the following:		
Cash and bank balances	18,546	21,761
Bank overdrafts	(45,215)	(48,425)
Fixed deposits with licensed banks	56,602	14,312
	29,933	(12,352)

The condensed consolidated cash flow statement should be read in conjunction with the audited financial statements for the year ended 31 December 2016 and the accompanying notes attached to the interim financial statements.



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## **Notes to the Unaudited Interim Financial Report**

### **1. Basis of preparation**

The condensed consolidated interim financial information is unaudited and have been prepared in accordance with the applicable disclosure provisions of paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad and MFRS 134, Interim Financial Reporting issued by the Malaysian Accounting Standards Board (“MASB”) and IAS 34, Interim Financial Reporting issued by the International Accounting Standards Board.

This interim financial report contains condensed consolidated financial statements and selected explanatory notes. The notes include an explanation of events and transactions that are significant to the understanding of the changes in financial position and performance of the Company and its subsidiaries (“the Group”) subsequent to 31 December 2016.

### **2. Significant accounting policies**

The significant accounting policies applied in the unaudited condensed interim financial statements are consistent with those adopted in the most recent annual audited financial statements for the financial year ended 31 December 2016 except for the adoption of the new and revised Malaysian Financial Reporting Standards (“MFRS”) with effect from 1 January 2017.

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

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

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



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## Notes to the Unaudited Interim Financial Report

### 2. Significant accounting policies (Cont'd)

#### **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

#### **MFRSs, Interpretations and amendments effective for annual periods beginning on or after 1 January 2021**

MFRS 17	Insurance contracts
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#### **MFRSs, Interpretations and amendments effective for a date yet to be confirmed**

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

The adoption of the above standards and amendments are not expected to have any material financial impact to the Group upon their first adoption other than MFRS 16, Leases which the Group is currently assessing the financial impact.

### 3. Auditors' report on preceding annual financial statements

The auditors have expressed an unqualified opinion on the Company's statutory financial statements for the year ended 31 December 2016 in their report dated 28 April 2017.

### 4. Seasonality or cyclical factors

The business of Ewein Group is not significantly affected by any seasonality or cyclical factors.



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### **Notes to the Unaudited Interim Financial Report**

**5. 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 2017.

**6. Changes in estimates**

There were no changes in estimates that had a material effect in the current quarter and twelve months ended 31 December 2017.

**7. Debt and equity securities**

There was issuance of 68,936,599 new ordinary shares during the twelve months ended 31 December 2017. All shares arising from exercise of warrants were at an exercise price of RM0.61 per ordinary share.

On 18 April 2017, the Company issued 10,000,000 new ordinary shares via a private placement to eligible investor for a total cash consideration of RM7,550,000.

There were no other issuances, cancellations, repurchases, resale and repayments of debt and equity securities by the Company during the quarter and twelve months ended 31 December 2017.

**8. Dividend paid**

There was no dividend paid by the Company in the current quarter and period to date except for the single tier first and final dividend of half cent per share totaling RM1,507,926 in respect of the financial year ended 31 December 2016, paid on 18 August 2017.



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**Notes to the Unaudited Interim Financial Report**

9. **Segment information**

The following comprises the main business segments of the Group: -

	<b>Individual Quarter 3 months ended</b>		<b>Cumulative Quarter 12 months ended</b>	
	<b>31 December 2017 RM'000</b>	<b>31 December 2016 RM'000</b>	<b>31 December 2017 RM'000</b>	<b>31 December 2016 RM'000</b>
<b>Segment Revenue</b>				
Property development	4,029	1,218	37,864	34,674
Manufacturing	13,390	9,852	50,938	38,981
Investment holding, property management and letting	33,691	2,651	38,646	7,148
Ecommerce	2	-	2	-
Inter-segment revenue-elimination	(33,627)	(6,036)	(33,627)	(6,036)
<b>Total revenue</b>	<b>17,485</b>	<b>7,685</b>	<b>93,823</b>	<b>74,767</b>
<b>Segment Results</b>				
Property development	(1,926)	184	11,628	12,701
Manufacturing	1,041	259	3,193	574
Investment holding, property management and letting	2,056	458	6,698	6,540
Ecommerce	(91)	-	(91)	-
<b>Profit before interest and taxation</b>	<b>1,080</b>	<b>901</b>	<b>21,428</b>	<b>19,815</b>
Interest expense	(333)	264	(1,064)	(866)
Interest income	132	101	827	548
<b>Profit before taxation</b>	<b>879</b>	<b>1,266</b>	<b>21,191</b>	<b>19,497</b>
Taxation	(2,724)	(207)	(8,026)	(4,386)
<b>(Loss)/Profit for the period</b>	<b>(1,845)</b>	<b>1,059</b>	<b>13,165</b>	<b>15,111</b>





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## **Notes to the Unaudited Interim Financial Report**

### **10. Group's financial performance review and segmental analysis**

#### **10.1 Overall review of group's financial performance**

Statement of financial position:

Overall, the Group continues to maintain a healthy current ratio that measures the Group's ability to pay off its short-term liabilities with its current assets. The current ratio of the Group at 31 December 2017 and 31 December 2016 were 3.72 times and 3.07 times respectively.

#### **Comparison with previous year's corresponding quarter**

The Group recorded a revenue of RM17.49 million in Q4'2017 as compared to RM7.69 million in Q4'2016. The Group reported a pre-tax profit of RM0.88 million in Q4'2017 against pre-tax profit of RM1.27 million in Q4'2016 which was contributed by each business segment of the Group.

#### **Comparison with previous year's corresponding year to date**

The Group recorded a revenue of RM93.82 million in the twelve months ended 31 December 2017 as compared to RM74.77 million in the twelve months ended 31 December 2016. The Group reported a pre-tax profit of RM21.19 million in the twelve months ended 31 December 2017 against pre-tax profit of RM19.50 million in the twelve months ended 31 December 2016.

#### **10.2 Segmental analysis**

##### **Comparison with previous year's corresponding quarter**

##### **(i) Property development**

The revenue recorded in Q4'2017 was RM2.40 million as compared to RM1.22 million in Q4'2016. The Group incurred a loss before tax of RM1.93 million in Q4'2017 compared to pre-tax profit of RM0.18 million achieved in Q4'2016.

##### **(ii) Manufacturing**

The revenue recorded in Q4'2017 was RM13.39 million as compared to RM9.85 million in Q4'2016. The pre-tax profit of RM1.04 million achieved in Q4'2017 was higher than the pre-tax profit of RM0.26 million achieved in Q4'2016. The increase in the pre-tax profit was mainly due to higher market demand on higher value-added products in Q4'2017.



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## **Notes to the Unaudited Interim Financial Report**

### **10. Group's financial performance review and segmental analysis (continued)**

#### **10.2 Segmental analysis**

##### **(iii) Investment holding, property management and letting**

The revenue recorded in Q4'2017 was RM1.69 million (net of inter-segment revenue) as compared to RM2.65 million in Q4'2016. The rental income from Menara IJM Land secures a recurring income annually. The revenue contributions from this segment is expected to increase in the coming years.

The pre-tax profit of RM2.06 million achieved in Q4'2017 was higher than the pre-tax profit of RM0.46 million reported in Q4'2016.

#### **Comparison with previous year's corresponding year to date**

##### **(i) Property development**

The revenue recorded in the twelve months ended 31 December 2017 was RM37.86 million as compared to RM34.67 million in the twelve months ended 31 December 2016. The pre-tax profit of RM11.63 million achieved in the twelve months ended 31 December 2017 was lower than the pre-tax profit of RM12.70 million reported in the twelve months ended 31 December 2016. The property development segment remained to be the highest profit contribution segment of the Group which is the Group's focus area.

##### **(ii) Manufacturing**

The revenue recorded in the twelve months ended 31 December 2017 was RM50.94 million as compared to RM38.98 million in the twelve months ended 31 December 2016. The pre-tax profit of RM3.19 million achieved in the twelve months ended 31 December 2017 was higher than the pre-tax profit of RM0.57 million reported in the twelve months ended 31 December 2016. The increase in the pre-tax profit was mainly due to higher sales demand from the market on higher value-added products.

##### **(iii) Investment holding, property management and letting**

The revenue recorded in the twelve months ended 31 December 2017 was RM6.65 million (net of inter-segment revenue) as compared to RM7.15 million in the twelve months ended 31 December 2016. The rental income from Menara IJM Land secures a recurring income annually. The pre-tax profit of RM6.70 million achieved in the twelve months ended 31 December 2017 was higher than the pre-tax profit of RM6.54 million reported in the twelve months ended 31 December 2016.



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### Notes to the Unaudited Interim Financial Report

#### 11. Variation of results against preceding quarter

	<b>3 Months Ended 31 December 2017 RM'000</b>	<b>3 Months Ended 30 September 2017 RM'000</b>	<b>Changes %</b>
Revenue	17,485	29,110	(39.93)
Profit before interest and taxation	1,080	8,518	(85.77)
Profit before taxation	879	8,453	(89.60)
(Loss)/Profit after taxation	(1,845)	6,411	(128.78)

The Group recorded a revenue of RM17.49 million in Q4'2017 as compared to RM29.11 million in Q3'2017. The Group reported a profit before tax of RM0.88 million in Q4'2017 against pre-tax profit of RM8.45 million in Q3'2017. The decrease in revenue and pre-tax profit was contributed from all business segments.

#### 12. Valuation of property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and any accumulated impairment losses.

The valuation of land and buildings has been brought forward without amendment from the previous audited financial statements.

#### 13. Other investment

There is no other investment involved by the Company except for investment in an associate company.

#### 14. Events subsequent to the balance sheet date

There was no material event subsequent to the end of the current quarter except as below:

- (i) On 5 January 2018, the Company through its wholly-owned subsidiary, Ewein Land Sdn Bhd entered into a share sale agreement with Consortium Zenith Construction Sdn Bhd for the acquisition of 130,000 ordinary shares in Ewein Zenith Sdn Bhd ("EZSB"), representing 13% equity interest in EZSB, for a total cash consideration of RM130,000. EZSB will then become a 73% owned subsidiary of the Company.



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## **Notes to the Unaudited Interim Financial Report**

### **15. Changes in Group's composition**

- i) On 22 August 2017, the Company acquired 89% equity interest comprising 89 ordinary shares in Ewein Ecommerce Sdn. Bhd. ("EESB") for a total cash consideration of RM89.00. EESB then became a subsidiary of the Company.
- ii) On 4 October 2017, the Company acquired 100% equity interest comprising 2 ordinary shares in City of Dreams Penang Sdn. Bhd. ("CODPSB") for a total cash consideration of RM2.00. CODPSB then became a wholly-owned subsidiary of the Company.

There were no other changes in the composition of the Group during the financial period ended 31 December 2017.

### **16. Changes in contingent liabilities and assets**

There were no material contingent liabilities or contingent assets to be disclosed as at the date of this report.

### **17. Commitments**

There were no material capital commitments or contingent assets as at 31 December 2017 to be disclosed as at the date of this report.

### **18. Prospects for 2018**

The Group Prospects for the year 2018 as explained in the respective operating segments as follows:

#### **(i) Property development**

For the property development segment, the Board opines that the market condition is improving and therefore is cautiously optimistic on the performance of this segment for the remaining financial years.

#### **(ii) Manufacturing**

The prospect of the manufacturing segment remains positive due to the improving demand trend of the Electronics and Electrical industry.

#### **(iii) Investment holding, property management and letting**

The prospect of this segment remains positive due to the improvement in take up rate of Menara IJM Land.



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**Notes to the Unaudited Interim Financial Report**

**18. Prospects for 2018 (continued)**

(iv) Ecommerce

This is new segment invested by the Group and is consistent with management's strategy to generate diversified sources of revenue from different sectors in helping the Group future performance.

**19. Variance between actual profit and forecast profit**

This is not applicable as no profit forecast has been published.

**20. Status of corporate proposals**

There were no corporate proposals outstanding at the date of this report.



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**Notes to the Unaudited Interim Financial Report**

**21. Borrowings**

	As at 31 December 2017			As at 31 December 2016			Total RM '000	
	Interest Rate	Secured		Interest Rate	Secured			
		RM '000 USD denomination	RM '000 RM denomination		RM '000 USD denomination	RM '000 RM denomination		
Current:								
Bank overdraft	6.90-8.35	-	45,215	45,215	6.90-8.35	-	48,425	48,425
Term loans	1.83-5.24	4,277	269	4,546	1.83-5.24	4,277	269	4,546
Finance lease obligations	2.62-4.75	-	216	216	2.62-4.75	-	121	121
		<u>4,277</u>	<u>45,700</u>	<u>49,977</u>		<u>4,277</u>	<u>48,815</u>	<u>53,092</u>
Non-current:								
Term loans	1.83-5.24	29,747	32,211	61,958	1.83-5.24	37,750	54,054	91,804
Finance lease obligations	2.62-4.75	-	429	429	2.62-4.75	-	273	273
		<u>29,747</u>	<u>32,640</u>	<u>62,387</u>		<u>37,750</u>	<u>54,327</u>	<u>92,077</u>
<b>Total</b>		<u><u>34,024</u></u>	<u><u>78,340</u></u>	<u><u>112,364</u></u>		<u><u>42,027</u></u>	<u><u>103,142</u></u>	<u><u>145,169</u></u>



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**Notes to the Unaudited Interim Financial Report**

**22. Material litigation**

Ewein Group is not engaged in any material litigation for the current quarter and twelve months ended 31 December 2017.

**23. Basic earnings per share**

The calculation of basic earnings per share is based on the net profit attributable to ordinary shareholders divided by the weighted average number of ordinary shares.

	<b>Individual Quarter 3 Months Ended</b>		<b>Cumulative Quarter 12 Months Ended</b>	
	<b>31 December 2017</b>	<b>31 December 2016</b>	<b>31 December 2017</b>	<b>31 December 2016</b>
(Loss)/Profit attributable to owners of the Company (RM'000)	(1,321)	1,288	9,316	11,515
Issued ordinary shares as at 1 January ('000)	222,649	211,580	222,649	211,580
Effect of exercise of warrants ('000)	42,050	9,877	42,050	9,877
Weighted average number of ordinary shares in issue after taking into account the effect of Private Placement ('000)	7,068	-	7,068	-
Total weighted average number of ordinary shares	271,767	221,457	271,767	221,457
Basic (loss)/earnings per share (sen)	(0.49)	0.58	3.43	5.20



**EWEIN BERHAD**  
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**Notes to the Unaudited Interim Financial Report**

**24. Diluted earnings per share**

The diluted earnings per share for the current quarter and cumulative quarter to date are computed as follows:

	Individual Quarter 3 Months Ended		Cumulative Quarter 12 Months Ended	
	31 December 2017	31 December 2016	31 December 2017	31 December 2016
(Loss)/Profit attributable to owners of the Company (Basic) (RM'000)	(1,321)	1,288	9,316	11,515
Interest expense saving on borrowings (RM'000)	*	168	*	762
(Loss)/Profit attributable to owners of the Company (Diluted) (RM'000)	(1,321)	1,456	9,316	12,277
Weighted average number of ordinary shares of RM0.50 each in issue after taking into account the effect of Rights and Bonus shares ('000)	271,767	221,457	271,767	221,457
Adjustments for warrants granted ('000)	*	20,469	*	23,161
Adjusted weighted average number of ordinary shares in issue ('000)	271,767	241,926	271,767	244,618
Diluted (loss)/earnings per share (sen)	(0.49)	0.58	3.43	5.02

\*Diluted earnings per share for 2017 is not applicable as there are no outstanding warrants as at the end of the financial reporting period.





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**Notes to the Unaudited Interim Financial Report**

**25. Profit before taxation**

	<b>Current Quarter Ended</b>		<b>Cumulative Quarter Ended</b>	
	<b>31 December 2017</b>	<b>31 December 2016</b>	<b>31 December 2017</b>	<b>31 December 2016</b>
(Loss)/Profit before tax is arrived at after charging/(crediting):				
Interest income	(132)	(101)	(827)	(548)
Interest expense	333	(264)	1,064	866
Depreciation	667	696	1,880	2,202

**26. Authorisation for issue**

The interim financial report was authorized for issue by the Board of Directors in accordance with a resolution of the Board.

By Order of the Board

Chee Wai Hong (BC/C/1470)  
Secretary  
Date: 28 February 2018