



# **AEMULUS HOLDINGS BERHAD**

(Company No. 1114009-H)  
("AEMULUS" OR THE "COMPANY")

## **INTERIM FINANCIAL REPORT FOR THIRD QUARTER ENDED 30 JUNE 2017**

CONTENT	Page
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION	2
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME	3
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY	4
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS	5
NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30 JUNE 2017	7

**AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)**
**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2017**

	(Unaudited) As at 30.6.2017 RM'000	(Audited) As at 30.9.2016 RM'000
<b>Assets</b>		
<b>Non-Current Assets</b>		
Property, plant & equipment	6,295	5,065
Intangible assets	13,686	13,686
Trade receivables	1,089	678
	21,070	19,429
<b>Current Assets</b>		
Inventories	15,857	10,958
Trade receivables	16,095	10,930
Other receivables, deposits and prepayments	5,679	657
Tax recoverable	70	-
Investment in money market instruments	16,688	22,849
Fixed deposits with licensed banks	41	1,471
Cash and bank balances	4,836	2,437
	59,266	49,302
<b>TOTAL ASSETS</b>	80,336	68,731
<b>EQUITY</b>		
Share capital <sup>(c)</sup>	59,095	43,885
Reserves	(12,963)	2,248
Retained profits	24,787	19,334
	70,919	65,467
<b>Non-Current Liabilities</b>		
Borrowing	2,847	-
<b>Current Liabilities</b>		
Trade payables	3,642	1,630
Other payables, provisions and accruals	2,109	1,434
Borrowings	527	-
Derivative financial liabilities	14	-
Provision for warranty	278	187
Provision for taxation	-	13
	6,570	3,264
<b>TOTAL LIABILITIES</b>	9,417	3,264
<b>TOTAL EQUITY AND LIABILITIES</b>	80,336	68,731
Net assets per share attributable to owners of the Company(RM) <sup>(b)</sup>	0.16	0.15

**Notes:**

(a) The unaudited condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the financial year ended 30 September 2016 and the interim notes attached to this interim financial report.

(b) Based on 438,850,000 ordinary shares in issue.

(c) Share premium is reclassified to share capital in accordance with Section 618(2) of the Companies Act 2016.

**AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE QUARTER AND PERIOD ENDED 30 JUNE 2017**

	Individual Quarter 3 months ended		Cumulative Quarter 9 months ended	
	30.6.2017 RM'000	30.6.2016 RM'000	30.6.2017 RM'000	30.6.2016 RM'000
Revenue	11,964	5,496	28,322	15,988
Cost of sales	(4,199)	(1,832)	(10,512)	(6,442)
Gross profit	7,765	3,664	17,810	9,546
Other income	140	615	2,040	842
Research and development expenses	(1,220)	(955)	(3,820)	(2,582)
Administrative expenses	(3,901)	(2,736)	(9,365)	(7,977)
Other expenses	(299)	(85)	(1,151)	(623)
Profit / (Loss) from operation	2,485	503	5,514	(794)
Finance costs	(43)	(7)	(61)	(25)
Profit / (loss) before taxation	2,442	496	5,453	(819)
Taxation	11	(16)	-	(98)
<b>Profit / (loss) for the period</b>	<b>2,453</b>	<b>480</b>	<b>5,453</b>	<b>(917)</b>
<b>Other comprehensive loss, net of tax:</b>				
<b>Item that will be reclassified subsequently to profit or loss:</b>				
Foreign currency translation differences arising from foreign operation	(18)	(2)	(1)	(12)
<b>Total comprehensive income / (loss) for the period</b>	<b>2,435</b>	<b>478</b>	<b>5,452</b>	<b>(929)</b>
Earnings / (Loss) per share:-				
Basic <sup>(b)</sup> / Diluted <sup>(c)</sup> (sen)	0.56	0.11	1.24	(0.21)

Notes:

- (a) *The Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the audited financial statements for the financial year ended 30 September 2016 and the interim notes attached to this interim financial report.*
- (b) *Based on 438,850,000 ordinary shares in issue as disclosed in Note B11.*
- (c) *There is no diluted earnings per share as the Company does not have any dilutive potential shares as at the end of the current reporting period ended 30 June 2017.*

**AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE PERIOD ENDED 30 JUNE 2017**

	← Non-distributable →			Distributable		Total Equity RM'000
	Share Capital RM'000	Share Premium RM'000	Merger Deficit RM'000	Exchange Translation Reserve RM'000	Retained Profit RM'000	
<b>At 1 October 2016</b>	<b>43,885</b>	<b>15,210</b>	<b>(12,954)</b>	<b>(8)</b>	<b>19,334</b>	<b>65,467</b>
Total comprehensive income for the period	-	-	-	(1)	5,453	5,452
Transfer in accordance with Section 618(2) of the Companies Act 2016 to no-par value regime on 31 January 2017	15,210	(15,210)	-	-	-	-
<b>At 30 June 2017</b>	<b>59,095</b>	<b>-</b>	<b>(12,954)</b>	<b>(9)</b>	<b>24,787</b>	<b>70,919</b>
<b>At 1 October 2015</b>	<b>43,885</b>	<b>15,210</b>	<b>(12,954)</b>	<b>-</b>	<b>22,069</b>	<b>68,210</b>
Total comprehensive income for the period	-	-	-	(12)	(917)	(929)
<b>At 30 June 2016</b>	<b>43,885</b>	<b>15,210</b>	<b>(12,954)</b>	<b>(12)</b>	<b>21,152</b>	<b>67,281</b>

*Note:*

*The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the financial year ended 30 September 2016 and the interim notes attached to this interim financial report.*

**AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)**
**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 JUNE 2017**

	30.6.2017 RM'000	(Restated) 30.6.2016 RM'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit / (Loss) before taxation	5,453	(819)
Adjustments for:		
Depreciation	698	591
Property, plant and equipment written off	-	1
Interest expenses	61	25
Interest income	(24)	(381)
Provision for warranty	91	(58)
Gain on disposal of property, plant and equipment	(15)	-
Unrealised gain on foreign exchange	(70)	(119)
Operating profit/(loss) before changes in working capital	6,194	(760)
Increase in inventories	(4,899)	(1,786)
Increase in receivables	(10,739)	(1,969)
Increase / (Decrease) in payables	2,721	(4,452)
Cash used in operations	(6,723)	(8,967)
Interest paid	(61)	(25)
Income tax paid	(71)	(80)
Net cash used in operating activities	(6,855)	(9,072)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Acquisition of property, plant and equipment	(1,962)	(1,377)
Interest received	24	381
Proceeds from disposal of property, plant and equipment	49	-
Withdrawal/(Placement) of fixed deposits	1,430	(307)
Net cash used in investing activities	(459)	(1,303)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from government grant	131	328
Increase in borrowings	3,374	-
Repayment of borrowing	-	(133)
Net cash generated from financing activities	3,505	195
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	(3,809)	(10,180)
Effects of changes in exchange rates	47	76
<b>CASH AND CASH EQUIVALENTS AT BEGINNING</b>	25,286	33,505
<b>CASH AND CASH EQUIVALENTS AT END</b>	<b>21,524</b>	<b>23,401</b>

**AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 JUNE 2017 (cont'd)**

	<b>30.6.2017</b>	<b>(Restated)</b>
	<b>RM'000</b>	<b>30.6.2016</b>
		<b>RM'000</b>
<b>Cash and cash equivalents included in the consolidated statement of cash flows comprise the following:</b>		
Investment in money market instruments	16,688	19,953
Fixed deposits with licensed banks	41	2,459
Cash and bank balances	4,836	2,448
	<u>21,565</u>	<u>24,860</u>
Less: Pledged to licensed banks as securities for banking facilities	(41)	(1,459)
	<u><b>21,524</b></u>	<u><b>23,401</b></u>

*Notes:*

- (a) *The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the financial year ended 30 September 2016 and the interim notes attached to this interim financial report.*
- (b) *The investment in money market instruments of the Group has been determined to be part of cash and cash equivalents since the funds are invested in money market instruments and short term deposits and are subject to minimal risk. As such, the comparative figures have been amended to conform with the current year's presentation.*

**AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)**

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 30 JUNE 2017**

**A. EXPLANATORY NOTES PURSUANT TO MFRS 134**

---

**A1. Basis of Preparation**

The interim financial report of Aemulus and its subsidiary (collectively, “the **Group**”) is unaudited and has been prepared in accordance with Malaysian Financial Reporting Standards (“**MFRS**”) 134 Interim Financial Reporting issued by the Malaysian Accounting Standards Board (“**MASB**”) and Paragraph 9.22 and Appendix 9B of the ACE LR.

The accounting policies and methods of computation adopted by the Group in this unaudited condensed interim financial report are consistent with those adopted in the annual financial statements of the Group. The interim financial report should be read in conjunction with the audited financial statements for the financial year ended 30 September 2016 and the interim notes attached to this interim financial report.

**A2. Significant Accounting Policies**

The accounting policies and presentations adopted by the Group are consistent with those adopted for the audited financial statements of the Group for the financial year ended 30 September 2016.

At the date of authorisation of this report, the following standards have been issued by the MASB but are not yet effective for the Group:-

<b>MFRS and/or IC Interpretations (Including The Consequential Amendments)</b>	<b>Effective Date</b>
Amendments to MFRS 107 Disclosure Initiative	1 January 2017
Amendments to MFRS 112 Recognition of Deferred Tax Assets for Unrealised Losses	1 January 2017
Amendments to MFRS 12 Disclosure of Interests in Other Entities (under Annual Improvements to MFRS Standards 2014-2016 Cycle)	1 January 2017
MFRS 9 Financial Instruments (IFRS 9 issued by IASB in July 2014)	1 January 2018
MFRS 15 Revenue from Contracts with Customers	1 January 2018
IC Interpretation 22 Foreign Currency Transaction and Advance Consideration	1 January 2018
Amendments to MFRS 2 Classification and Measurement of Share – based Payment Transactions	1 January 2018
Amendments to MFRS 4 Insurance Contracts: Applying MFRS 9 Financial Instruments with MFRS 4 Insurance Contracts	1 January 2018
Amendments to MFRS 140 Investment Property : Transfer of Investment Property	1 January 2018
Annual Improvements to MFRS 2014-2016 cycle (except for Amendments to MFRS12 Disclosure of Interest in Other Entities)	1 January 2018
MFRS 16 Leases	1 January 2019

**AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)**

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 30 JUNE 2017**

**A. EXPLANATORY NOTES PURSUANT TO MFRS 134 (cont'd)**

---

**A2. Significant Accounting Policies (cont'd)**

**Amendments to MFRS (effective date deferred indefinitely):**

Amendments to MFRS 10 and MFRS 128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture.

**A3. Auditors' Report on Preceding Annual Financial Statements**

The auditors' report of the financial statements for the financial year ended 30 September 2016 was not subject to any qualification.

**A4. Seasonal or Cyclical Factors**

The Group's business is subject to the cyclicity of the semiconductor industry.

**A5. Unusual Items**

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group during the financial period under review.

**A6. Material Changes in Estimates**

There were no changes in estimates of amounts reported that have a material effect in the quarter under review.

**A7. Debt and Equity Securities**

There were no issuance, cancellation, repurchase, resale and repayment of debts and equity securities during the financial period under review.

**A8. Dividend Paid**

No dividend was paid in the current financial period.

**A9. Segmental Reporting**

The Group's revenue is recognised based on the sales of its automated test equipment ("ATE") and related services which consist of provision of maintenance services for the Group's ATE, consultancy services for printed circuit board design and others.



**AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)**

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 30 JUNE 2017**

**A. EXPLANATORY NOTES PURSUANT TO MFRS 134 (cont'd)**

**Business Activities**

Revenue	Individual Quarter 3 months ended		Cumulative Quarter 9 months ended	
	30.6.2017 RM'000	30.6.2016 RM'000	30.6.2017 RM'000	30.6.2016 RM'000
ATE	11,422	4,824	26,834	14,501
Related services	542	672	1,488	1,487
	<u>11,964</u>	<u>5,496</u>	<u>28,322</u>	<u>15,988</u>

**Principal Markets**

Revenue	Individual Quarter 3 months ended		Cumulative Quarter 9 months ended	
	30.6.2017 RM'000	30.6.2016 RM'000	30.6.2017 RM'000	30.6.2016 RM'000
Malaysia	1,918	2,875	8,771	5,955
Singapore	6,753	373	10,481	479
China	2,033	201	5,369	6,376
United States of America	1,100	1,983	3,362	2,718
Other countries	160	64	339	460
	<u>11,964</u>	<u>5,496</u>	<u>28,322</u>	<u>15,988</u>

**A10. Property, Plant and Equipment**

The group has not carried out any valuation of its property, plant and equipment in the current financial period.

**A11. Capital Commitments**

	30 JUNE 2017 RM'000
Contracted but not provided for:-	
- Property, plant and equipment	<u>5,051</u>

**AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)**

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 30 JUNE 2017**

**A. EXPLANATORY NOTES PURSUANT TO MFRS 134 (cont'd)**

---

**A12. Changes in the Composition of the Group**

There were no changes in the composition of the Group during the financial period under review.

**A13. Contingent Liabilities and Contingent Assets**

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

**A14. Material Events Subsequent to the End of the Quarter**

There were no material events subsequent to the end of the current quarter and financial year-to-date that have not been reflected in this interim financial report.

On 13<sup>th</sup> July 2017, the Group has announced the offer of 808,300 shares under the Restricted Share Plan ("RSP").

**A15. Significant Related Party Transactions**

There were no significant related party transaction during the current quarter and financial year-to-date under review.

**AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)**

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 30 JUNE 2017**

**B. ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES**

**B1. Review of Performances**

**Comparison with the corresponding quarter and financial period in the previous financial year**

	Individual Quarter 3 months ended		Changes (Amount / %)	Cumulative Quarter 9 months ended		Changes (Amount / %)
	30.6.2017 RM'000	30.6.2016 RM'000		30.6.2017 RM'000	30.6.2016 RM'000	
Revenue	11,964	5,496	6,468 / 118	28,322	15,988	12,334 / 77
Profit / (Loss) from operation	2,508	503	2,005 / 399	5,538	(794)	6,332 / 797
Profit / (Loss) before taxation	2,465	496	1,969 / 397	5,477	(819)	6,296 / 769
Profit / (Loss) for the period	2,453	479	1,974 / 412	5,453	(917)	6,370 / 695

**Comparison with the preceding year corresponding quarter**

The Group achieved revenue of RM11.964 million for this quarter, representing a significant increase of RM6.468 million or 118% as compared to the revenue recorded in the preceding year corresponding quarter. Growing demand from the enterprise storage, smartphone and tablets segments continuously driving the top-line performance of this quarter.

Profit for this quarter was recorded at RM2.453 million, an increase of RM1.974 million or 412% as compared to the profit recorded in the preceding year corresponding quarter. Significant increase in the profit is mainly contributed by the increased revenue.

**Comparison with the preceding year corresponding period**

As compared to the preceding year corresponding period, the Group has recorded RM28.322 million revenue for the financial period ended 30 June 2017, with an increase of RM12.334 million or 77%. The significant revenue growth was driven by the orders from the enterprise storage, smartphone and tablets segments.

In terms of profit, the Group recorded RM5.453 million for the financial period ended 30 June 2017, as compared to the loss in the preceding year corresponding period. Significant increase of revenue has contributed to the hike in profit.

**AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)**

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 30 JUNE 2017**

**B. ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES (cont'd)**

**B2. Comparison with Preceding Quarter**

	Individual Quarter 3 months ended		Changes (Amount / %)
	30.6.2017	31.3.2017	
	RM'000	RM'000	
Revenue	11,964	10,762	1,202 / 11
Profit / (Loss) from operation	2,508	2,392	116 / 5
Profit / (Loss) before taxation	2,465	2,380	85 / 3
Profit / (Loss) for the period	2,453	2,373	80 / 3

The Group recorded profit before taxation of RM2.465 million as compared to RM2.380 million in the immediate preceding quarter. There is no material change in the profit as compared to the immediate preceding quarter.

**B3. Prospects**

Sales growth in the Far East region has been encouraging. The double digit revenue growth target set by the Group for this region remain unchanged.

Orders for products continue to stream in from our customers in the enterprise storage segment. During this quarter, the revenue for this segment increased by approximately 89% as compare to the preceding quarter. We do not expect significant revenue growth for this segment in the next quarter after three consecutive quarters of sales increment. Nevertheless, barring any unforeseen circumstances, the fiscal year revenue for this market segment relative to 2016 is expected to increase by threefold.

Similarly, demand for ATE from the smartphone and tablet segments has been strong for the past three quarters. Barring any unforeseen circumstances, we expect the total revenue for this market segment to beat the numbers achieved in fiscal year 2015 and 2016.

The combined revenue from the enterprise storage, smartphone and tablet segments constitute close to 90% of the Group revenue.

The Group has taken steps to hedge against foreign exchange risk from this quarter onward.

**AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)**

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 30 JUNE 2017**

**B. ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES (cont'd)**

**B4. Profit Forecast or Profit Guarantee**

The Group has not issued any profit forecast nor guarantee in respect of any corporate proposals.

**B5. Taxation**

	Individual Quarter		Cumulative Quarter	
	3 months ended		9 months ended	
	30.6.2017	30.6.2016	30.6.2017	30.6.2016
	RM'000	RM'000	RM'000	RM'000
Income tax	11	(16)	-	(98)
Deferred tax	-	-	-	-
	<u>11</u>	<u>(16)</u>	<u>-</u>	<u>(98)</u>

The effective tax rate for the financial period under review was lower than the statutory tax rate due to statutory business income derived from the design and assembly of ATE and test and measurement instruments and the provision of related design consultancy services are exempted from income tax, in line with the pioneer status granted under the Multimedia Super Corridor ("MSC") Malaysia status. The Group via its subsidiary obtained the MSC Malaysia status on 19 December 2007 for a period of five (5) years from 8 September 2008 to 7 September 2013 and was further extended for another five (5) years to 7 September 2018.

**B6. Status of Corporate Proposal**

**Listing on the ACE Market of Bursa Securities**

The listing of and quotation for the Company's entire enlarged issued and paid-up share capital comprising 438,850,000 shares on the ACE Market of Bursa Securities was completed on 15 September 2015.

**AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)**

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 30 JUNE 2017**

**B. ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES (cont'd)**

Subsequent to the listing on the ACE Market of Bursa Securities on 15 September 2015, the gross proceeds arising from the Public Issue of RM24.581 million were utilised by the Group in the following manner:-

Description	Time frame for Utilisation Upon Listing	Amount (RM'000)	Percentage of Gross Proceeds (%)	Amount Utilised as at 30 June 2017 (RM'000)	Deviation		Balance of IPO Proceeds as at 30 June 2017 (RM'000)
					(RM'000)	(%)	
Working capital	Within 24 months	12,881	52.40	12,881	-	-	Fully utilised
R&D expenditure	Within 24 months	6,000	24.41	6,000	-	-	Fully utilised
Purchase of property, plant and equipment	Within 24 months	2,000	8.14	1,821	-	-	179
Marketing, branding and promotion	Within 24 months	1,200	4.88	1,200	-	-	Fully utilised
Estimated listing expenses	Immediate	2,500	10.17	1,741	759	30.36	Fully utilised
<b>Total cash proceeds</b>		<b>24,581</b>	<b>100.00</b>	<b>23,643</b>	759	3.09	<b>179</b>

Note:-

^ The excess of RM 759,000 was utilised for working capital purpose.

The utilisation of proceeds above should be read in conjunction with the Prospectus of the Company dated 26 August 2015. As stated in the Section 3.10.1 (e), page 27 of the Prospectus of the Company dated 26 August 2015:-

*In the event if the actual listing expenses are higher than budgeted, the shortfall will be funded out of the portion allocated for working capital. Conversely, if the actual listing expenses are lower than budgeted, the surplus will be utilised for general working capital purposes.*

Save as disclosed above, there is no other pending corporate proposal as at the date of this announcement.

**AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)**

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 30 JUNE 2017**

**B. ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES (cont'd)**

**B7. Group's Borrowings and Debts Securities**

The details of the Group's borrowings as at 30 June 2017 are as follows:-

	As at 3 <sup>rd</sup> quarter ended 30 June 2017					
	Long term		Short term		Total borrowings	
	Foreign Currency	RM'000 Currency	Foreign Currency	RM'000 Currency	Foreign Currency	RM'000 Currency
Secured:						
Term Loan	-	2,847	-	132	-	2,979
Unsecured:						
Banker Acceptance	-	-	-	395	-	395

	As at 3 <sup>rd</sup> quarter ended 30 June 2016					
	Long term		Short term		Total borrowings	
	Foreign Currency	RM'000 Currency	Foreign Currency	RM'000 Currency	Foreign Currency	RM'000 Currency
Secured:						
Nil	-	-	-	-	-	-
Unsecured:						
Nil	-	-	-	-	-	-

- Our subsidiary, Aemulus Corporation Sdn Bhd has drawdown term loan of RM2,979 million to partially fund the payment for the acquisition of a piece of land situated in Daerah Barat Daya and forming part of Mukim 12, Plot 2, Bayan Lepas Industrial Park. Details of the land acquisition was announced in 23rd January 2017.
- Banker acceptance of RM395,000 was drawdown to fund the purchase of raw materials.
- Weighted average interest rate of borrowings is 4.07%. The debts are subject to the floating interest rate.

**AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)**

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 30 JUNE 2017**

**B. ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES (cont'd)**

**B8. Derivative Financial Instrument**

The Group has the following derivative financial instrument as at the date of the statement of financial position:

Derivative	Contract value (RM'000)	Fair value loss (RM'000)
Forward contract :		
- Less than 1 year	1,529	(14)

The Group's derivative financial liabilities as at the end of the reporting period comprise forward foreign exchange contracts which are used to manage the foreign currency exposures arising from the Group's receivables denominated in USD. The fair value of forward foreign exchange contracts is based on the difference between the contracted forward rates and the mark-to-market rates.

**B9. Material Litigation**

The Group is not engaged in any material litigation or arbitration, either as plaintiff or defendant, and the Directors are not aware of any proceedings pending or threatened against the Group, which might materially and adversely affect the financial position or business of the Group as at the date of issuance of this interim financial report.

**B10. Dividends**

No dividend was paid, declared or proposed during the quarter under review.

**B11. Earnings/ (Loss) Per Share ("EPS / (LPS)")**

(a) Basic EPS / (LPS)

	Individual Quarter 3 months ended		Cumulative Quarter 9 months ended	
	30.6.2017	30.6.2016	30.6.2017	30.6.2016
Profit / (Loss) attributable to ordinary equity owners of the Company (RM'000)	<u>2,453</u>	<u>480</u>	<u>5,453</u>	<u>(917)</u>
Number of ordinary shares ('000) in issue	<u>438,850</u>	<u>438,850</u>	<u>438,850</u>	<u>438,850</u>
Basic EPS / (LPS) (sen)	<u>0.56</u>	<u>0.11</u>	<u>1.24</u>	<u>(0.21)</u>

(b) Diluted EPS / (LPS)

Diluted EPS / (LPS) is not computed as the Company does not have any potential dilutive shares as at the end of reporting period.



**AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)**

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THIRD QUARTER ENDED 30 JUNE 2017**

**B. ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES (cont'd)**

**B12. Disclosure Notes to the Statement of Profit or Loss and Other Comprehensive Income**

	Current quarter RM'000	Current year to date RM'000
Depreciation of property, plant and equipment	249	698
Dividend income	120	443
Gain on disposal of property, plant and equipment	1	(15)
Interest expenses	43	61
Interest income	(9)	(24)
Loss/(gain) on foreign exchange		
- Realised	4	(310)
- Unrealised	296	(70)

**B13. Realised/Unrealised Profits**

	As at 30.6.2017 RM'000	(Audited) As at 30.9.2016 RM'000
Total retained earnings of the Company and its subsidiary:		
- Realised	24,807	19,014
- Unrealised	(20)	320
	24,787	19,334
Less: Consolidation adjustment	-	-
Retained Earnings	24,787	19,334