



AEMULUS HOLDINGS BERHAD

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

INTERIM FINANCIAL REPORT FOR FIRST QUARTER ENDED 31 DECEMBER 2018

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AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)
**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2018**

	(Unaudited) As at 31.12.2018 RM'000	(Audited) As at 30.09.2018 RM'000
Assets		
Non-Current Assets		
Property, plant & equipment	7,675	6,504
Intangible assets	13,686	13,686
Other investment	356	356
Development costs	1,810	1,008
Trade receivables	1,254	1,254
	24,781	22,808
Current Assets		
Inventories	20,254	20,341
Trade receivables	16,581	13,136
Other receivables, deposits and prepayments	6,939	6,730
Current tax assets	484	335
Other investment	14,575	16,531
Fixed deposits with licensed banks	555	551
Cash and bank balances	2,662	6,528
	62,050	64,152
TOTAL ASSETS	86,831	86,960
EQUITY		
Share capital ^(b)	59,187	59,187
Reserves	(12,783)	(12,865)
Retained profits	32,097	32,181
	78,501	78,503
Non-Current Liabilities		
Term loan	1,699	1,832
Current Liabilities		
Trade payables	2,174	1,998
Other payables and accruals	3,678	3,748
Derivative financial liabilities	24	101
Provision for warranty	225	249
Term loan	530	530
	6,631	6,626
TOTAL LIABILITIES	8,330	8,458
TOTAL EQUITY AND LIABILITIES	86,831	86,961
Net assets per share attributable to owners of the Company(RM) ^(b)	0.14	0.14

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 2018 and the interim notes attached to this interim financial report.*

(b) *Based on 548,636,360 ordinary shares in issue as disclosed in Note B11.*

AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE QUARTER AND FINANCIAL PERIOD ENDED 31 DECEMBER 2018

	Individual Quarter 3 months ended		Cumulative Quarter 3 months ended	
	31.12.2018 RM'000	31.12.2017 RM'000	31.12.2018 RM'000	31.12.2017 RM'000
Revenue	7,738	9,441	7,738	9,441
Cost of sales	(2,509)	(3,353)	(2,509)	(3,353)
Gross profit	5,229	6,088	5,229	6,088
Other income	247	180	247	180
Research and development expenses	(1,014)	(1,609)	(1,014)	(1,609)
Administrative expenses	(3,258)	(3,344)	(3,258)	(3,344)
Other expenses	(133)	(244)	(133)	(244)
Profit from operation	1,071	1,071	1,071	1,071
Finance costs	(33)	(41)	(33)	(41)
Profit before taxation	1,038	1,030	1,038	1,030
Taxation	(24)	(8)	(24)	(8)
Profit for the period	1,014	1,022	1,014	1,022
Other comprehensive income, net of tax:				
Item that will be reclassified subsequently to profit or loss:				
Foreign currency translation differences arising from foreign operation	-	(13)	-	(13)
Total comprehensive income for the period	1,014	1,009	1,014	1,009
Earnings per share:-				
Basic ^(b) / Diluted ^(c) (sen)	0.18	0.19	0.18	0.19

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 2018 and the interim notes attached to this interim financial report.*
- (b) *Based on 548,636,360 ordinary shares in issue as disclosed in Note B11.*
- (c) *Diluted earnings per share for the current financial period is calculated by dividing the profit for the financial period attributable to owners of the Company by the weighted average number of ordinary shares outstanding during the financial period adjusted for the effects of dilutive potential ordinary shares as disclosed in Note B11.*

AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2018

	← Non-distributable →				→ Distributable		
	Share Capital RM'000	Share Premium RM'000	Merger Deficit RM'000	RSP Reserve RM'000	Exchange Translation Reserve RM'000	Retained Profits RM'000	Total Equity RM'000
At 1 October 2018	59,187	-	(12,954)	134	(45)	32,181	78,503
Total comprehensive income for the year	-	-	-	-	-	1,014	1,014
<i>Transaction with owner:</i>							
Interim single tier dividend for financial year ended 30 September 2018	-	-	-	-	-	(1,098)	(1,098)
Recognition of equity-settled share-based payment	-	-	-	82	-	-	82
At 31 December 2018	59,187	-	(12,954)	216	(45)	32,097	78,501
At 1 October 2017	59,095	-	(12,954)	81	(18)	26,885	73,089
Total comprehensive income for the year	-	-	-	-	(27)	5,296	5,269
<i>Transaction with owner:</i>							
Issue of shares pursuant RSP vested	177	-	-	(177)	-	-	-
Share issuance expenses	(85)	-	-	-	-	-	(85)
Recognition of equity-settled share-based payment	-	-	-	230	-	-	230
At 30 September 2018	59,187	-	(12,954)	134	(45)	32,181	78,503

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 2018 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 FINANCIAL PERIOD ENDED 31 DECEMBER 2018

	31.12.2018	31.12.2017
	RM'000	RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	1,038	1,030
Adjustments for:		
Depreciation	328	274
Dividend income	(97)	(152)
Equity-settled share-based payment	82	81
Fair value loss / (gain) on derivative financial instrument	24	(51)
Interest expenses	33	41
Interest income	(11)	(16)
(Reversal of) / Provision for warranty	(22)	25
Unrealised (gain)/ loss foreign exchange	(150)	244
Operating profit before changes in working capital	1,225	1,476
Decrease in inventories	87	765
Increase in receivables	(3,772)	(1,861)
Increase / (decrease) in payables	132	(2,121)
Cash used in operations	(2,328)	(1,741)
Interest paid	(33)	(41)
Income tax paid	(174)	(13)
Net cash used in operating activities	(2,535)	(1,795)
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(1,503)	(74)
Additions of development costs	(798)	-
Dividend received	97	152
Interest received	11	16
Placement of fixed deposits	(5)	(2)
Net cash (used in) / from investing activities	(2,198)	92
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid	(1,098)	-
Repayment of term loan	(132)	(132)
Net cash used in financing activities	(1,230)	(132)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(5,963)	(1,835)
Effects of changes in exchange rates	140	(13)
CASH AND CASH EQUIVALENTS AT BEGINNING	23,060	24,305
CASH AND CASH EQUIVALENTS AT END	17,237	22,457

AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2018 (cont'd)

	31.12.2018	31.12.2017
	RM'000	RM'000
Cash and cash equivalents included in the consolidated statement of cash flows comprise the following:		
Other investment	14,575	19,084
Fixed deposits with licensed banks	555	42
Cash and bank balances	2,662	3,373
	<u>17,792</u>	<u>22,499</u>
Less: Pledged to licensed banks as securities for banking facilities	(555)	(42)
	<u>17,237</u>	<u>22,457</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 2018 and the interim notes attached to this interim financial report.*
- (b) *The other investment 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.*

AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR FINANCIAL PERIOD ENDED 31 DECEMBER 2018

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS") 134, INTERIM FINANCIAL REPORTING

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 MFRS 134 Interim Financial Reporting issued by the Malaysian Accounting Standards Board ("**MASB**") and Paragraph 9.22 and Appendix 9B of the ACE Listing Requirements.

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 audited 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 2018 and the interim notes attached to this interim financial report.

A2. Significant Accounting Policies

The accounting policies adopted by the Group are consistent with those of the previous financial years except for the adoption of the following standards that are mandatory for the current financial period:

MFRS and/or IC Interpretations (Including The Consequential Amendments)	Effective Date
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 MFRS 12 Disclosure of Interest in Other Entities)	1 January 2018
Amendments to MFRS 7 Mandatory Date of MFRS 9 and Transition Disclosures	1 January 2018

AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR FINANCIAL PERIOD ENDED 31 DECEMBER 2018

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS") 134, INTERIM FINANCIAL REPORTING (*cont'd*)

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

The Group has not applied the following standards that have been issued by the Malaysian Accounting Standards Board ("MASB") but are not yet effective for the Group:

MFRS and/or IC Interpretations (Including The Consequential Amendments)	Effective Date
MFRS 16 Leases	1 January 2019
Amendments to MFRS 9 Financial Instrument: Prepayment Features with Negative Compensation	1 January 2019
Amendments to MFRS 119: Plan Amendment, Curtailment or Settlement	1 January 2019
Amendments to MFRS 128: Long-term Interests in Associates and Joint Ventures	1 January 2019
IC Interpretation 23 Uncertainty over Income Tax Treatments	1 January 2019
Annual Improvements to MFRS Standards 2015-2017 Cycle	1 January 2019
MFRS 17 Insurance Contracts	1 January 2021

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

The existing MFRS 4 and Amendments to MFRS 4 will be withdrawn upon the adoption of the new MFRS 17 which will take effect on or after 1 January 2021.

A3. Auditors' Report on Preceding Annual Financial Statements

The auditors' report of the financial statements for the financial year ended 30 September 2018 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 financial period under review.

AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR FINANCIAL PERIOD ENDED 31 DECEMBER 2018

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS") 134, INTERIM FINANCIAL REPORTING (*cont'd*)

A7. Debt and Equity Securities

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

A8. Dividend Paid

Dividend paid during the financial period ended 31 December 2018 as follow:

First interim single tier dividend of 0.2 sen per ordinary share amounting to RM1.098 million for the financial year ended 30 September 2018, paid on 27 December 2018.

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.

Business Activities

Revenue	Individual Quarter 3 months ended		Cumulative Quarter 3 months ended	
	31.12.2018 RM'000	31.12.2017 RM'000	31.12.2018 RM'000	31.12.2017 RM'000
ATE	6,677	8,671	6,677	8,671
Related services	1,061	770	1,061	770
	<u>7,738</u>	<u>9,441</u>	<u>7,738</u>	<u>9,441</u>

Principal Markets

Revenue	Individual Quarter 3 months ended		Cumulative Quarter 3 months ended	
	31.12.2018 RM'000	31.12.2017 RM'000	31.12.2018 RM'000	31.12.2017 RM'000
Malaysia	585	870	585	870
Singapore	5,873	6,288	5,873	6,288
China	82	1,129	82	1,129
United States of America	126	1,012	126	1,012
Taiwan	928	-	928	-
Other countries	144	142	144	142
	<u>7,738</u>	<u>9,441</u>	<u>7,738</u>	<u>9,441</u>

AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR FINANCIAL PERIOD ENDED 31 DECEMBER 2018

A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS") 134, INTERIM FINANCIAL REPORTING (*cont'd*)

A10. Property, Plant and Equipment

The Group has not carried out any valuation on its property, plant and equipment in the current financial period under review.

A11. Capital Commitments

	31 December 2018
	RM'000
Contracted but not provided for:-	
- Property, plant and equipment	<u>5,038</u>

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 financial period that have not been reflected in this interim financial report.

A15. Significant Related Party Transactions

There were no significant related party transaction during the current financial period under review.

AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR FINANCIAL PERIOD ENDED 31 DECEMBER 2018

B. ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES

B1. Review of Performances

	Individual Quarter 3 months ended		Changes (RM'000 / %)	Cumulative Quarter 3 months ended		Changes (RM'000 / %)
	31.12.2018 RM'000	31.12.2017 RM'000		31.12.2018 RM'000	31.12.2017 RM'000	
Revenue	7,738	9,441	(1,703) / (18)	7,738	9,441	(1,703) / (18)
Profit from operation	1,071	1,071	- / -	1,071	1,071	- / -
Profit before taxation	1,038	1,030	8 / 1	1,038	1,030	8 / 1
Profit for the period	1,014	1,022	(8) / (1)	1,014	1,022	(8) / (1)

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

The Group managed to record revenue of RM7.738 million for this quarter (“Q1FY19”) amid the global trade challenges and economy headwind. Enterprise storage segment contributed significantly to the Group’s revenue this quarter, followed by other core products such as Radio-Frequency (“RF”), analog / linear and open short testers.

Research and Development (“R&D”) expenses decreased approximately RM0.595 million from RM1.609 million in Q1FY18 to RM1.014 million in Q1FY19. With more investment injected into the development activities to develop new products and enhancing test platform features, the Group has capitalised the relevant employee benefit expenses which explained the decrease.

Administrative expenses to support the business operation activities remained consistent in this quarter as compared to Q1FY18.

Other income recorded an increase of RM0.067 million or 37% as compared to Q1FY18. Other expenses recorded a decrease of RM0.111 million or 45% as compared to Q1FY18. Both were attributed to the strengthening of USD against Ringgit.

With proper strategies in place, the Group recorded profit of RM1.014 million in Q1FY19.

AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR FINANCIAL PERIOD ENDED 31 DECEMBER 2018

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

Statement of Financial Position Review

	As at 31.12.2018 RM'000	As at 30.09.2018 RM'000	Changes (RM'000 / %)
Review on Significant Variances:-			
Development costs	1,812	1,008	804 / 80
Trade receivables	17,835	14,390	3,445 / 24

Development costs

Development costs has increased RM0.798 million in tandem with the capitalisation of expenditures, such as employee benefit expenses and materials incurred in developing new products.

Trade receivables

Trade receivables recorded an increase of RM3.445 million or 24% as compared to Q1FY18, mainly attributed to majority of Q1FY19 orders were delivered to customers in Dec 2018.

AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR FINANCIAL PERIOD ENDED 31 DECEMBER 2018

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

Statement of Cash Flows Review

	As at 31.12.2018 RM'000	As at 31.12.2017 RM'000	Changes (RM'000 / %)
Net cash used in operating activities	(2,535)	(1,795)	(740) / (41)
Net cash (used in) / from investing activities	(2,198)	92	(2,290) / (2489)
Net cash used in financing activities	(1,230)	(132)	(1,098) / (832)

Operating Activities

Net cash outflow was recorded in Q1FY19 mainly attributed to the increase in trade receivables as explained in the previous section.

Investing Activities

The Group recorded net cash outflow of RM2.198 million in Q1FY19, mainly attributed to the addition of equipment and capitalisation of development expenditures.

Financing Activities

Cash outflow was recorded in Q1FY19 due to the repayment of term loan and dividend paid as mentioned in Note A8.

AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR FINANCIAL PERIOD ENDED 31 DECEMBER 2018

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

B2. Comparison with Preceding Quarter

	Individual Quarter 3 months ended		Changes (RM'000 / %)
	31.12.2018	30.09.2018	
	RM'000	RM'000	
Revenue	7,738	6,733	1,005 / 15
Profit from operation	1,071	358	713 / 199
Profit before taxation	1,038	321	717 / 223
Profit for the period	1,014	302	712 / 235

The Group managed to record an increase of RM0.717 million in the profit before taxation as compared to the preceding quarter, mainly attributed to the increase in revenue driven by the demand from enterprise storage segment and other core products.

B3. Prospects

We anticipate short-term dynamics in the next few months to be challenging for our business. Demand growth in the smartphone & tablet segment will be slower in FY2019 than the prior year. However, our sales and engineering teams are already targeting to deliver test solutions for the automotive and baseband related devices this year.

Despite challenges, we strive to deliver positive financial results in FY2019.

B4. Profit Forecast or Profit Guarantee

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

AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR FINANCIAL PERIOD ENDED 31 DECEMBER 2018

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

B5. Income tax expenses

	Individual Quarter 3 months ended		Cumulative Quarter 3 months ended	
	31.12.2018 RM'000	31.12.2017 RM'000	31.12.2018 RM'000	31.12.2017 RM'000
Income tax	(24)	(8)	(24)	(8)

The reconciliation of tax expenses for financial period ending 31 December 2018 is as follows:

	RM'000
Profit before taxation	1,038
Income tax at Malaysian statutory tax rate of 24%	(249)
Expenses deductible / (not deductible) for tax purposes	71
Movement of deferred tax not recognised	121
Income not subject to tax	33
	(24)

For financial period ended 31 December 2017, 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 were exempted from income tax, in line with the pioneer status granted under the Multimedia Super Corridor (“MSC”) Malaysia status.

B6. Status of Corporate Proposal Announced

There was no corporate proposal announced and not completed as at the date of report.

AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR FINANCIAL PERIOD ENDED 31 DECEMBER 2018

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

B7. Group's Borrowings and Debt Securities

The details of the Group's borrowings as at 31 December 2018 are as follows:-

	As at 1st quarter ended 31 December 2018					
	Long term		Short term		Total borrowings	
	Foreign Denomination '000	RM Denomination '000	Foreign Denomination '000	RM Denomination '000	Foreign Denomination '000	RM Denomination '000
Secured:						
Term Loan	-	1,699	-	530	-	2,229
Unsecured:						
Nil	-	-	-	-	-	-

	As at 1st quarter ended 31 December 2017					
	Long term		Short term		Total borrowings	
	Foreign Denomination '000	RM Denomination '000	Foreign Denomination '000	RM Denomination '000	Foreign Denomination '000	RM Denomination '000
Secured:						
Term Loan	-	2,248	-	511	-	2,759
Unsecured:						
Nil	-	-	-	-	-	-

- a) Our subsidiary, Aemulus Corporation Sdn Bhd had drawdown a 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, Penang. Details of the land acquisition was announced on 23rd January 2017.
- b) Weighted average interest rate of term loan is 4.62% and is subject to the floating interest rate.

AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR FINANCIAL PERIOD ENDED 31 DECEMBER 2018

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

B8. Derivative Financial Instrument

The Group has the following derivative financial instrument as at the end of the reporting period:

Derivative forward foreign exchange contracts :	Nominal Value (RM'000)	Liabilities (RM'000)
- Less than 1 year	3,724	24

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 the 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. Dividend Proposed or Declared

No dividend was proposed or declared for the current quarter ended 31 December 2018.

B11. Earnings Per Share ("EPS")

(a) Basic EPS

	Individual Quarter 3 months ended (restated)		Cumulative Quarter 3 months ended (restated)	
	31.12.2018	31.12.2017	31.12.2018	31.12.2017
Profit attributable to owners of the Company (RM'000)	1,014	1,022	1,014	1,022
Number of ordinary shares ('000) in issue	548,636	548,562	548,636	548,562
Basic EPS (sen)	0.18	0.19	0.18	0.19

AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR FINANCIAL PERIOD ENDED 31 DECEMBER 2018

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

B11. Earnings Per Share (“EPS”) (cont'd)

(a) Basic EPS (cont'd)

For comparison purpose, the Earnings Per Share for the period ended 31 December 2017 has been adjusted to reflect the bonus issue of one bonus share for every four existing ordinary shares which was completed on 23 April 2018.

(b) Diluted EPS

Diluted earnings per share for the current financial period is calculated by dividing the profit for the financial period attributable to owners of the Company by the weighted average number of ordinary shares outstanding during the financial period adjusted for the effects of dilutive potential ordinary shares arising from shares granted to employees as follows:

	Individual Quarter 3 months ended		Cumulative Quarter 3 months ended	
	31.12.2018	31.12.2017 (restated)	31.12.2018	31.12.2017 (restated)
Profit attributable to owners of the Company (RM'000)	1,014	1,022	1,014	1,022
Weighted average number of ordinary shares ('000)	548,636	548,562	548,636	548,562
Adjustment for dilutive effect of RSP ('000)	318	506	318	506
	548,954	549,068	548,954	549,068
Diluted EPS (sen)	0.18	0.19	0.18	0.19

For comparison purpose, the Diluted Earnings Per Share for the period ended 31 December 2017 has been adjusted to reflect the bonus issue of one bonus share for every four existing ordinary shares which was completed on 23 April 2018.

AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR
FINANCIAL PERIOD ENDED 31 DECEMBER 2018

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	328	328
Dividend income	(97)	(97)
Fair value loss on derivative financial assets	24	24
Equity-settled share-based payment	82	82
Interest expenses	33	33
Interest income	(11)	(11)
(Gain)/loss on foreign exchange		
- Realised	133	133
- Unrealised	(150)	(150)