



FOUNDPAC GROUP BERHAD

(Company No. 1165946-H)

(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019**

FOUNDPAC GROUP BERHAD

(Incorporated in Malaysia)

Company No: 1165946-H

**Condensed Consolidated Statement Of Comprehensive Income
For The Financial Year Ended 30 June 2019**

	Note	Individual Quarter		Cumulative Period	
		Current Quarter Ended 30.6.2019 (Unaudited) RM'000	Corresponding Preceding Quarter Ended 30.6.2018 (Unaudited) RM'000	Current Year-To-Date Ended 30.6.2019 (Audited) RM'000	Corresponding Preceding Year-To-Date Ended 30.6.2018 (Audited) RM'000
Revenue		12,038	9,197	44,946	35,534
Cost of goods sold		(5,850)	(4,947)	(21,890)	(18,551)
Gross profit		<u>6,188</u>	<u>4,250</u>	<u>23,056</u>	<u>16,983</u>
Interest income		276	300	1,132	1,315
Other income		155	284	242	181
Administrative and general expenses		(1,166)	(1,530)	(5,116)	(5,443)
Selling and distribution expenses		(427)	(776)	(2,723)	(2,341)
Finance costs		-	-	-	(1)
Profit before tax	B12	<u>5,026</u>	<u>2,528</u>	<u>16,591</u>	<u>10,694</u>
Tax expense	B5	(1,102)	(697)	(3,927)	(2,683)
Profit for the financial period/year		<u>3,924</u>	<u>1,831</u>	<u>12,664</u>	<u>8,011</u>
Other comprehensive income:-					
<i>Items that will not be reclassified to profit or loss:-</i>					
- Gross revaluation increase of properties		2,437	-	2,437	-
- Deferred tax effect thereof		(585)	-	(585)	-
Total other comprehensive income for the financial period/year		<u>1,852</u>	<u>-</u>	<u>1,852</u>	<u>-</u>
Comprehensive income for the financial period/year		<u>5,776</u>	<u>1,831</u>	<u>14,516</u>	<u>8,011</u>
Profit for the financial period/year attributable to:-					
- Owners of the Company		3,650	1,657	11,807	7,527
- Non-controlling interests		274	174	857	484
		<u>3,924</u>	<u>1,831</u>	<u>12,664</u>	<u>8,011</u>
Comprehensive income for the financial period/year attributable to:-					
- Owners of the Company		5,502	1,657	13,659	7,527
- Non-controlling interests		274	174	857	484
		<u>5,776</u>	<u>1,831</u>	<u>14,516</u>	<u>8,011</u>
Earnings per share:-	B11				
- Basic (sen)		0.70	0.32	2.28	1.45
- Diluted (sen)		<u>0.70</u>	<u>0.32</u>	<u>2.26</u>	<u>1.45</u>

Note:-

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements for the financial year ended 30 June 2019 and the accompanying explanatory notes attached to this interim financial report.

FOUNDPAC GROUP BERHAD

(Incorporated in Malaysia)

Company No: 1165946-H

Condensed Consolidated Statement Of Financial Position As At 30 June 2019

	As at 30.6.2019 (Audited) RM'000	As at 30.6.2018 (Audited) RM'000
NON-CURRENT ASSETS		
Property, plant and equipment	23,207	17,005
Goodwill	12,647	12,647
Deferred tax assets	-	24
	35,854	29,676
CURRENT ASSETS		
Inventories	3,472	2,949
Receivables	11,568	9,449
Prepayments	6,001	1,803
Current tax assets	22	289
Cash and cash equivalents	32,428	33,144
	53,491	47,634
CURRENT LIABILITIES		
Payables	3,242	2,657
Current tax liabilities	918	242
	4,160	2,899
NET CURRENT ASSETS	49,331	44,735
NON-CURRENT LIABILITIES		
Deferred tax liabilities	2,398	1,972
Deferred income on government grants	334	-
	2,732	1,972
NET ASSETS	82,453	72,439
EQUITY		
Share capital	51,960	51,605
Share option reserve	1,747	1,155
Revaluation surplus	1,852	-
Retained profits	24,613	18,019
Equity attributable to owners of the Company	80,172	70,779
Non-controlling interests	2,281	1,660
TOTAL EQUITY	82,453	72,439
Net assets per share attributable to owners of the Company (sen)	15.45	13.66

Note:-

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the financial year ended 30 June 2019 and the accompanying explanatory notes attached to this interim financial report.

FOUNDPAC GROUP BERHAD

(Incorporated in Malaysia)

Company No: 1165946-H

Audited Condensed Consolidated Statement Of Changes In Equity For The Financial Year Ended 30 June 2019

	Non-distributable			Distributable	Equity attributable to owners of the Company RM'000	Non-controlling interests RM'000	Total equity RM'000
	Share capital RM'000	Share option reserve RM'000	Revaluation surplus RM'000	Retained profits RM'000			
Balance as at 1 July 2018	51,605	1,155	-	18,019	70,779	1,660	72,439
Share-based payments	-	674	-	(27)	647	27	674
Issue of shares pursuant to Employees' Share Option Scheme	355	(82)	-	-	273	-	273
Dividend to owners of the Company	-	-	-	(5,186)	(5,186)	-	(5,186)
Dividend to non-controlling interests	-	-	-	-	-	(263)	(263)
Total transactions with owners	355	592	-	(5,213)	(4,266)	(236)	(4,502)
Gross revaluation increase of properties	-	-	2,437	-	2,437	-	2,437
Deferred tax effect thereof	-	-	(585)	-	(585)	-	(585)
Total other comprehensive income for the financial year	-	-	1,852	-	1,852	-	1,852
Profit for the financial year	-	-	-	11,807	11,807	857	12,664
Comprehensive income for the financial year	-	-	1,852	11,807	13,659	857	14,516
Balance as at 30 June 2019	51,960	1,747	1,852	24,613	80,172	2,281	82,453

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Audited Condensed Consolidated Statement Of Changes In Equity For The Year Ended 30 June 2019 (cont'd)

	Non-distributable			Distributable	Equity attributable to owners of the Company RM'000	Non-controlling interests RM'000	Total equity RM'000
	Share capital RM'000	Share option reserve RM'000	Revaluation surplus RM'000	Retained profits RM'000			
Balance as at 1 July 2017	51,710	-	-	15,809	67,519	-	67,519
Acquisition of subsidiary	-	-	-	-	-	1,285	1,285
Bonus issue	90	-	-	(90)	-	-	-
Share issue transaction costs	(195)	-	-	-	(195)	-	(195)
Share-based payments	-	1,155	-	(47)	1,108	47	1,155
Dividend to owners of the Company	-	-	-	(5,180)	(5,180)	-	(5,180)
Dividend to non-controlling interests	-	-	-	-	-	(156)	(156)
Total transactions with owners	(105)	1,155	-	(5,317)	(4,267)	(109)	(4,376)
Profit (representing comprehensive income) for the financial year	-	-	-	7,527	7,527	484	8,011
Balance as at 30 June 2018	<u>51,605</u>	<u>1,155</u>	<u>-</u>	<u>18,019</u>	<u>70,779</u>	<u>1,660</u>	<u>72,439</u>

Note:-

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the financial year ended 30 June 2019 and the accompanying explanatory notes attached to this interim financial report.

FOUNDPAC GROUP BERHAD

(Incorporated in Malaysia)

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Condensed Consolidated Statement Of Cash Flows For The Year Ended 30 June 2019

	Current Year-To-Date Ended 30.6.2019 (Audited) RM'000	Corresponding Preceding Year-To-Date Ended 30.6.2018 (Audited) RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	16,591	10,694
Adjustments for:-		
Amortisation of deferred income	(79)	-
Depreciation of property, plant and equipment	2,991	1,568
Gain on disposal of property, plant and equipment	(3)	(47)
Interest expense	-	1
Interest income	(1,132)	(1,315)
Inventories written down	506	254
Share-based payments	674	1,155
Unrealised gain on foreign exchange	(8)	(133)
Operating profit before working capital changes	<u>19,540</u>	<u>12,177</u>
Changes in:-		
Inventories	(1,029)	(277)
Receivables	(2,172)	1,039
Prepayments	(4,197)	(1,609)
Payables	627	(1,131)
Cash generated from operations	<u>12,769</u>	<u>10,199</u>
Tax paid	(3,148)	(4,923)
Tax refunded	29	131
Net cash from operating activities	<u>9,650</u>	<u>5,407</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of subsidiary, net of cash acquired	-	(11,298)
Grant received	413	-
Interest received	1,132	1,315
Proceeds from disposal of property, plant and equipment	4	61
Purchase of property, plant and equipment	(6,757)	(3,184)
Net cash used in investing activities	<u>(5,208)</u>	<u>(13,106)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid to non-controlling interests	(263)	(156)
Dividend paid to owners of the Company	(5,186)	(5,180)
Interest paid	-	(1)
Issue of shares	273	-
Repayment of hire purchase obligations	-	(41)
Share issue transaction costs	-	(195)
Net cash used in financing activities	<u>(5,176)</u>	<u>(5,573)</u>
Effect of exchange rate changes on cash and cash equivalents	18	30
Net decrease in cash and cash equivalents	(716)	(13,242)
Cash and cash equivalents brought forward	33,144	46,386
Cash and cash equivalents carried forward	<u>32,428</u>	<u>33,144</u>
Analysis of cash and cash equivalents:-		
- Short-term highly liquid investments	15,934	16,021
- Cash and bank balances	<u>16,494</u>	<u>17,123</u>
	<u>32,428</u>	<u>33,144</u>

Notes:

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the financial year ended 30 June 2019 and the accompanying explanatory notes attached to this interim financial report.

FOUNDPAC GROUP BERHAD

(Incorporated in Malaysia)

Company No: 1165946-H

Explanatory Notes to Condensed Consolidated Financial Statements - 30 June 2019

Part A: Explanatory Notes Pursuant to Malaysian Financial Reporting Standard (“MFRS”) 134, Interim Financial Reporting

A1 Basis of Preparation

This interim financial report has been prepared in accordance with MFRS 134: *Interim Financial Reporting* and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial report should be read in conjunction with the audited financial statements of the Group for the financial year ended 30 June 2019 and the accompanying explanatory notes attached to this interim financial report.

The significant accounting policies and method of computation adopted in the interim financial report are consistent with those adopted as disclosed in the audited financial statements of the Group for the financial year ended 30 June 2019.

A2 Seasonality or Cyclicity of Operations

The business operations of the Group were not materially affected by any seasonal or cyclical factor.

A3 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 current quarter under review.

A4 Significant Estimates and Changes in Estimates

There were no changes in estimates of amounts reported in prior interim period of current financial year or change in estimates of amounts reported in prior financial year.

A5 Debt and Equity Securities

During the current quarter, the Company issued 418,000 new ordinary shares at exercise price of RM0.265 pursuant to the Employees' Shares Option Scheme.

Save as disclosed above, there were no other issuances, cancellations, repurchases, resale or repayments of debt and equity securities during the current quarter under review.

A6 Dividends Paid

No dividend was paid during the current quarter under review.

A7 Segmental Information

Operating Segments

The Group is organised into business units based on their nature of business and services and has the following reportable operating segments:-

- (i) Precision engineering - Design, development, manufacture, marketing and sale of stiffeners, test sockets, hand lids and related accessories
- (ii) Laser stencils - Manufacture and sale of laser stencils

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Explanatory Notes to Condensed Consolidated Financial Statements - 30 June 2019

Part A: Explanatory Notes Pursuant to Malaysian Financial Reporting Standard (“MFRS”) 134, Interim Financial Reporting (cont’d)

A7 Segmental Information (cont’d)

Operating Segments (cont’d)

	Precision engineering RM'000	Laser stencils RM'000	Total RM'000
<u>Financial year ended 30.6.2019</u>			
STATEMENT OF FINANCIAL POSITION			
Segment assets	66,952	22,393	89,345
Included in the measure of segment assets are:-			
- Additions to non-current assets	6,201	556	6,757
Segment liabilities	6,362	530	6,892
STATEMENT OF COMPREHENSIVE INCOME			
Segment profit	9,237	3,427	12,664
Included in the measure of segment profit are:-			
- External revenue	33,889	11,057	44,946
- Interest income	979	153	1,132
- Non-cash income	87	-	87
- Depreciation	2,673	318	2,991
- Other non-cash expenses	1,070	110	1,180
- Tax expense	2,793	1,134	3,927
<u>Financial year ended 30.6.2018</u>			
STATEMENT OF FINANCIAL POSITION			
Segment assets	57,128	20,182	77,310
Included in the measure of segment assets are:-			
- Additions to non-current assets	2,732	452	3,184
Segment liabilities	4,098	773	4,871
STATEMENT OF COMPREHENSIVE INCOME			
Segment profit	6,228	1,783	8,011
Included in the measure of segment profit are:-			
- External revenue	29,770	5,764	35,534
- Interest income	1,228	87	1,315
- Non-cash income	133	-	133
- Interest expense	-	1	1
- Depreciation	1,449	119	1,568
- Other non-cash expenses	1,220	189	1,409
- Tax expense	2,120	563	2,683

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Explanatory Notes to Condensed Consolidated Financial Statements - 30 June 2019

Part A: Explanatory Notes Pursuant to Malaysian Financial Reporting Standard (“MFRS”) 134, Interim Financial Reporting (cont’d)

A7 Segmental Information (cont’d)

Geographical Information

The Group operates principally in Malaysia and generates revenue from the following geographical locations of customers:-

	Individual Quarter		Cumulative Period	
	Current	Corresponding	Current	Corresponding
	Quarter	Preceding	Year-To-Date	Preceding
	Ended	Quarter	Ended	Year-To-Date
	30.6.2019	Ended	30.6.2019	30.6.2018
	RM'000	30.6.2018	RM'000	RM'000
Malaysia	2,412	2,296	9,778	9,724
Other Asian countries	4,016	2,000	10,697	5,989
North America	4,136	2,326	13,735	11,204
Europe	1,443	2,575	10,705	8,617
Others	31	-	31	-
	<u>12,038</u>	<u>9,197</u>	<u>44,946</u>	<u>35,534</u>

Major Customer

The Group did not have any major customer that contributed 10% or more of its total revenue for the financial year ended 30 June 2019 and 30 June 2018.

A8 Contractual Commitments

	30.6.2019
	RM'000
Purchase of property, plant and equipment	<u>589</u>

A9 Changes in Composition

There were no significant changes in the composition of the Group during the current quarter under review.

A10 Contingencies

There were no significant changes in contingent assets and contingent liabilities since 30 June 2018.

A11 Material Events

There were no other material events subsequent to 30 June 2019 that have not been reflected in this interim financial report.

A12 Significant Related Party Transactions

There were no significant related party transactions during the current quarter under review.

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(Incorporated in Malaysia)

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Explanatory Notes to Condensed Consolidated Financial Statements - 30 June 2019

Part A: Explanatory Notes Pursuant to Malaysian Financial Reporting Standard (“MFRS”) 134, Interim Financial Reporting (cont’d)

A13 Financial Instruments

Derivatives

There were no outstanding derivatives as at 30 June 2019.

Fair Value Changes of Financial Liabilities

The Group does not remeasure its financial liabilities at fair value after the initial recognition.

Fair Value

The Group uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

The inputs to valuation techniques used to measure fair value are categorised into the following levels of fair value hierarchy:-

- (i) Level 1 - quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.
- (ii) Level 2 - inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- (iii) Level 3 - unobservable inputs for the asset or liability.

Non-financial Assets

The fair values of land and buildings are measured using the market comparison approach. Under this approach, the fair values are derived from observable market data such as prices per square foot for comparable properties in similar locations (i.e. Level 2).

Financial Assets and Financial Liabilities

The carrying amounts of receivables, cash and cash equivalents and payables which are short-term in nature or repayable on demand are reasonable approximations of fair values.

There were no transfers between levels of fair value hierarchy during the current quarter under review.

FOUND PAC GROUP BERHAD

(Incorporated in Malaysia)

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Explanatory Notes to Condensed Consolidated Financial Statements - 30 June 2019

Part B: Explanatory Notes Pursuant to Main Market Listing Requirements of Bursa Malaysia Securities Berhad

B1 Review of Performance

- Comparison with Corresponding Period and Cumulative Period of Preceding Year

	Individual Quarter Corresponding				Cumulative Period Corresponding			
	Current Quarter Ended 30.6.2019 RM'000	Preceding Quarter Ended 30.6.2018 RM'000	Variance		Current Year-To-Date Ended 30.6.2019 RM'000	Preceding Year-To-Date Ended 30.6.2018 RM'000	Variance	
			RM'000	%			RM'000	%
Revenue	12,038	9,197	2,841	30.89	44,946	35,534	9,412	26.49
Profit before tax	5,026	2,528	2,498	98.81	16,591	10,694	5,897	55.14
Profit for the financial period/year	3,924	1,831	2,093	114.31	12,664	8,011	4,653	58.08
Profit attributable to owners of the Company	3,650	1,657	1,993	120.28	11,807	7,527	4,280	56.86

Current Period vs Corresponding Preceding Period

For the current quarter, the Group recorded revenue of RM12.038 million and profit before tax ("PBT") of RM5.026 million respectively.

The increase in revenue for the current quarter, which representing an increase of RM2.841 million or 30.89% as compared to revenue of RM9.197 million recorded in the corresponding preceding quarter ended 30 June 2018 ("Corresponding Preceding Quarter"), was mainly attributable to the higher revenue contribution in export sales from precision engineering segment.

The export sales remained the main contributor to our Group's total revenue for the current quarter, which accounted for RM9.626 million or 79.96% of our Group's total revenue for the current quarter. Export sales recorded in the current quarter is higher by RM2.725 million or 39.49% as compared to RM6.901 million recorded in the Corresponding Preceding Quarter. This was mainly due to surge in revenue generated from our customers in other Asian Countries and North America by RM2.016 million and RM1.810 million respectively and partially offset against decline in revenue generated from our customers in Europe by RM1.132 million.

Our Group recorded PBT of RM5.026 million for the current quarter, representing an increase of RM2.498 million or 98.81% as compared to PBT of RM2.528 million recorded in the Corresponding Preceding Quarter. The increase in PBT was mainly due to higher revenue attained in the current quarter coupled with saving in operating expenses by RM0.713 million.

Current Cumulative Period vs Corresponding Preceding Cumulative Period

For the current financial year-to-date, the Group recorded total revenue of RM44.946 million and total PBT of RM16.591 million respectively.

The higher revenue for the current financial year-to-date, which representing an increase of RM9.412 million or 26.49% as compared to revenue of RM35.534 million recorded in the corresponding preceding cumulative year ended 30 June 2018 ("Corresponding Preceding Cumulative Period"), was mainly attributable to the higher revenue contribution from both precision engineering segment and laser stencils segment.

Our Group recorded PBT of RM16.591 million for the current financial year-to-date, representing an increase of RM5.897 million or 55.14% as compared to PBT of RM10.694 million recorded in the Corresponding Preceding Cumulative Period. The increase in PBT was mainly due to higher revenue contribution in the current financial year-to-date.

There was no unusual or material one-off gain/loss affecting the revenue or profit for the current quarter.

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Explanatory Notes to Condensed Consolidated Financial Statements - 30 June 2019

Part B: Explanatory Notes Pursuant to Main Market Listing Requirements of Bursa Malaysia Securities Berhad (cont'd)

B2 Review of Performance

- Comparison between Current Quarter and Immediate Preceding Quarter

	Current Quarter Ended 30.6.2019 RM'000	Preceding Quarter Ended 31.3.2019 RM'000	Variance	
			RM'000	%
Revenue	12,038	11,610	428	3.69
Profit before tax	5,026	4,118	908	22.05
Profit for the financial period	3,924	3,195	729	22.82
Profit attributable to owners of the Company	3,650	3,007	643	21.38

The Group's revenue of RM12.038 million in the current quarter was RM0.428 million or 3.69%, slightly higher than the revenue of RM11.610 million recorded in the immediate preceding quarter.

Our Group current quarter's PBT of RM5.026 million was RM0.908 million or 22.05% higher as compared to the immediate preceding quarter's PBT of RM4.118 million. It was mainly due to decrease in operating expenses by RM0.736 million.

B3 Commentary on Prospects

Semiconductor and electronics industries are expected to be challenging in the coming years. However, the demand for our products are expected to remain steady. Our Group will continue to uphold its core and long-term strategy to focus on business expansion and diversification, product development, as well as business process optimisation through lean implementation across all operations in the organisation.

Despite the challenging market outlook of the semiconductor and electronics industries, with our Group competitive strengths and strategies, the Board and the management are positive about our prospects for the financial year ending 30 June 2020.

B4 Profit Forecast

The Group does not issue any profit forecast in any form of public documentation and announcement.

B5 Tax Expense

	Individual Quarter		Cumulative Period	
	Current Quarter Ended 30.6.2019 RM'000	Corresponding Preceding Quarter Ended 30.6.2018 RM'000	Current Year-To-Date Ended 30.6.2019 RM'000	Corresponding Preceding Year-To-Date Ended 30.6.2018 RM'000
Current tax	1,333	500	4,062	2,625
Deferred tax	(231)	197	(135)	58
	<u>1,102</u>	<u>697</u>	<u>3,927</u>	<u>2,683</u>

The effective tax rate of the Group for the current quarter and current year-to-date under review was lower than the statutory tax rate of 24%. This was mainly due to tax incentive enjoyed by certain subsidiaries.

The effective tax rate of the Group for the corresponding preceding quarter and preceding year-to-date were higher than the statutory tax rate of 24%. This was mainly due to non-deductible expenses.

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Explanatory Notes to Condensed Consolidated Financial Statements - 30 June 2019

Part B: Explanatory Notes Pursuant to Main Market Listing Requirements of Bursa Malaysia Securities Berhad (cont'd)

B6 Status of Corporate Proposals

There were no other corporate proposals announced but not completed as at the date of this interim financial report.

B7 Utilisation of Proceeds from Public Issue

Subsequent to the Company's listing on the Main Market of Bursa Securities on 29 December 2016, all the proceeds raised from the Public Issue amounted to RM21.60 million was fully utilised as follows:-

Purpose	Approved utilisation RM'000	Actual utilisation RM'000	Balance RM'000	Estimated timeframe for utilisation from date of listing
Purchase of property, plant and equipment	8,000	(8,000)	-	Within 30 months #
Design and development expenditure	3,000	(3,000)	-	Within 30 months #
Working capital	7,710 ^ *	(7,710)	-	Within 24 months
Listing expenses	2,890	(2,890)	-	Immediate
Total	21,600	(21,600)	-	

Notes:-

^ Include the excess funds allocated for the listing expenses of RM0.11 million which were utilised for general working capital purposes.

* Include the re-allocation of RM4.00 million from the overseas expansion which will be utilised for working capital requirements. The details of the variation to the utilisation of proceeds from the Public Issue has been announced to Bursa Securities on 27 August 2018.

The estimated timeframe for utilisation has been revised for an additional six (6) months up to 29 June 2019. The details of the extension of time has been announced to Bursa Securities on 28 November 2018.

B8 Borrowings

There were no borrowings as at the end of the current quarter under review.

B9 Changes in Material Litigation

As at the date of this interim financial report, there is no litigation or arbitration against the Group, which has a material effect on the financial position of the Group, and the Board is not aware of any material proceedings pending or of any fact likely to give rise to any proceedings.

B10 Dividend

The Board does not propose any dividend during the current quarter under review.

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Explanatory Notes to Condensed Consolidated Financial Statements - 30 June 2019

Part B: Explanatory Notes Pursuant to Main Market Listing Requirements of Bursa Malaysia Securities Berhad (cont'd)

B11 Earnings Per Share ("EPS")

	Individual Quarter		Cumulative Period	
	Current Quarter Ended 30.6.2019	Corresponding Preceding Quarter Ended 30.6.2018	Current Year-To-Date Ended 30.6.2019	Corresponding Preceding Year-To-Date Ended 30.6.2018
Profit attributable to owners of the Company (RM'000)	3,650	1,657	11,807	7,527
Weighted average number of shares for computing basic EPS ('000)	519,030	518,000	518,649	518,000
Basic EPS (sen)	<u>0.70</u>	<u>0.32</u>	<u>2.28</u>	<u>1.45</u>
Weighted average number of shares for computing diluted EPS ('000)	524,370	518,000	521,680	518,000
Diluted EPS (sen) ⁽¹⁾	<u>0.70</u>	<u>0.32</u>	<u>2.26</u>	<u>1.45</u>

B12 Profit Before Tax

	Individual Quarter		Cumulative Period	
	Current Quarter Ended 30.6.2019 RM'000	Corresponding Preceding Quarter Ended 30.6.2018 RM'000	Current Year-To-Date Ended 30.6.2019 RM'000	Corresponding Preceding Year-To-Date Ended 30.6.2018 RM'000
Profit before tax is arrived at after charging/(crediting):-				
Amortisation of deferred income	(79)	-	(79)	-
Depreciation of property, plant and equipment	726	442	2,991	1,568
Gain on disposal of property, plant and equipment	-	(1)	(3)	(47)
(Gain)/Loss on foreign exchange:-				
- Realised	(36)	(6)	(120)	478
- Unrealised	(37)	(276)	(8)	(133)
Interest expense	-	-	-	1
Interest income	(276)	(300)	(1,132)	(1,315)
Inventories written down	<u>506</u>	<u>254</u>	<u>506</u>	<u>254</u>

Save for the above, the other items as required under Paragraph 16 of Part A of Appendix 9B of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad are not applicable.