

UNAUDITED FINANCIAL STATEMENTS AND DIVIDEND ANNOUNCEMENT FOR THE HALF YEAR ENDED 30 JUNE 2017

*This announcement has been prepared by the Company and its contents have been reviewed by the Company's sponsor, SAC Advisors Private Limited ("**Sponsor**"), for compliance with the relevant rules of the Singapore Exchange Securities Trading Limited ("**SGX-ST**"). The Sponsor has not independently verified the contents of this announcement.*

This announcement has not been examined or approved by the SGX-ST and the SGX-ST assumes no responsibility for the contents of this announcement, including the correctness of any of the statements or opinions made, or reports contained in this announcement.

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PART I – INFORMATION REQUIRED FOR ANNOUNCEMENTS OF QUARTERLY (Q1, Q2 & Q3), HALF YEAR AND FULL YEAR RESULTS

1(a) (i) Combined statement of comprehensive income (for the Group) together with a comparative statement for the corresponding period of the immediately preceding financial year

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	← Group →		Change +ve/(-ve) %
	Unaudited 1H2017 S\$'000	Unaudited 1H2016 S\$'000	
Revenue	17,215	17,086	0.8
Cost of sales	(11,893)	(12,546)	(5.2)
Gross profit	5,322	4,540	17.2
Other operating income	932	265	251.7
Distribution and selling expenses	(2,459)	(2,091)	17.6
Administrative expenses	(3,137)	(3,068)	2.3
Other operating expenses	(292)	(155)	88.4
	(5,888)	(5,314)	10.8
Profit/(Loss) from operations	366	(509)	n.m.
Finance expenses	(188)	(193)	(2.6)
Interest income	26	11	136.4
Profit/(Loss) before tax	204	(691)	n.m.
Tax expense	(55)	(170)	(67.7)
Profit/(Loss) for the period	149	(861)	n.m.
Other comprehensive income			
Item that may be reclassified subsequently to profit or loss			
Foreign currency translation	(255)	(619)	(58.8)
Total comprehensive income for the period	(106)	(1,480)	(92.8)
Profit/(Loss) for the period attributable to :-			
Owners of the Company	248	(712)	n.m.
Non-controlling interests	(99)	(149)	(33.6)
	149	(861)	n.m.
Total comprehensive income for the period attributable to :-			
Owners of the Company	(64)	(1,230)	(94.8)
Non-controlling interests	(42)	(250)	(83.2)
	(106)	(1,480)	(92.8)

n.m. : not meaningful

1(a)(ii) Additional information for the income statement

The Group's total comprehensive income for the financial period is derived after charging/(crediting):

	← GROUP →		
	Unaudited 1H2017 S\$'000	Unaudited 1H2016 S\$'000	Change +ve/(-ve) %
Interest income	(26)	(11)	136.4
Interest expense	188	193	(2.6)
(Write-back of)/allowance for obsolete and slow-moving inventories, net	(1,115)	648	n.m.
Allowance for doubtful trade debts	34	9	277.8
Write back of allowance for doubtful trade debts	(25)	(37)	(32.4)
Fixed assets written off	45	38	18.4
Gain on disposal of fixed assets, net	(8)	(5)	60.0
Depreciation of fixed assets	720	732	(1.6)
Dividend income from unquoted investment	(460)	-	n.m.
Amortisation of land use rights	23	23	-
Amortisation of intangible assets	44	46	(4.4)
Foreign exchange loss, net	286	128	123.4

n.m. : not meaningful

1(b) (i) A Statement of Financial Position (for the issuer and group), together with a comparative statement as at the end of the immediately preceding financial year

STATEMENT OF FINANCIAL POSITION

	← Group →		← Company →	
	Unaudited 30 June 2017 S\$'000	Audited 31 December 2016 S\$'000	Unaudited 30 June 2017 S\$'000	Audited 31 December 2016 S\$'000
Non-current assets				
Fixed assets	15,008	15,754	6,645	6,805
Intangible assets	543	600	-	-
Land use rights	1,974	2,017	-	-
Investments in subsidiaries	-	-	15,102	15,002
Unquoted investment	253	238	-	-
Deferred tax assets	186	187	-	-
Deposits	10	10	-	-
Total non-current assets	<u>17,974</u>	<u>18,806</u>	<u>21,747</u>	<u>21,807</u>
Current assets				
Inventories	10,664	8,596	3,947	3,035
Trade debtors	7,251	8,113	2,898	3,425
Other receivables	1,097	554	9	2
Deposits	165	186	8	8
Prepayments	177	113	52	34
Advance payment to suppliers	1,622	405	1,311	191
Amounts due from subsidiaries (trade)	-	-	4,405	3,551
Amounts due from subsidiaries (non-trade)	-	-	2,074	2,150
Amounts due from affiliated companies (trade)	352	916	-	-
Amounts due from affiliated companies (non-trade)	4	-	-	-
Tax recoverable	296	314	-	-
Fixed deposits	473	499	6	6
Cash and bank balances	5,918	5,786	1,789	1,657
Total current assets	<u>28,019</u>	<u>25,482</u>	<u>16,499</u>	<u>14,059</u>
Current liabilities				
Trade payables	2,155	1,910	843	528
Advance payment from customers	450	815	28	298
Trust receipts and bills payable (secured)	6,241	4,062	6,241	3,939
Other creditors	404	503	180	156
Accruals and other liabilities	2,151	2,350	929	1,235
Dividend payable	115	115	114	114
Amounts due to subsidiaries (trade)	-	-	1,066	644
Amounts due to subsidiaries (non-trade)	-	-	104	104
Amounts due to affiliated companies (trade)	-	379	-	-
Amounts due to affiliated companies (non-trade)	161	170	-	-
Provision for income tax	5	7	-	-
Finance lease obligations (current)	13	78	10	75
Term loans (current)	8,532	7,759	5,813	5,424
Total current liabilities	<u>20,227</u>	<u>18,148</u>	<u>15,328</u>	<u>12,517</u>
Net current assets	7,792	7,334	1,171	1,542
Non-current liabilities				
Deferred tax liabilities	9	9	-	-
Finance lease obligations (non-current)	76	83	54	59
Term loans (non-current)	602	863	-	672
Total non-current liabilities	<u>687</u>	<u>955</u>	<u>54</u>	<u>731</u>
Net assets	25,079	25,185	22,864	22,618
Equity attributable to owners of the Company				
Share capital	19,264	19,264	19,264	19,264
Retained earnings	6,476	6,228	3,278	3,032
Capital reserve	322	322	322	322
Translation reserve	(3,020)	(2,708)	-	-
	<u>23,042</u>	<u>23,106</u>	<u>22,864</u>	<u>22,618</u>
Non-controlling interests	<u>2,037</u>	<u>2,079</u>	<u>-</u>	<u>-</u>
Total equity	<u>25,079</u>	<u>25,185</u>	<u>22,864</u>	<u>22,618</u>

1(b)(ii) Aggregate amount of group's borrowings and debt securities

Amount repayable in one year or less, or on demand and amount repayable after one year

	As at 30 June 2017		As at 31 December 2016	
	Secured	Unsecured	Secured	Unsecured
	S\$'000	S\$'000	S\$'000	S\$'000
Repayable in one year or less, or on demand	14,786	-	11,899	-
Repayable after one year	678	-	946	-
Total borrowings	15,464	-	12,845	-

Details of any collateral

The above borrowings are secured by legal mortgages over the freehold and leasehold land and buildings, motor vehicles, software, office equipment, furniture and fittings, land use rights and plant and machinery of the Group and joint and several guarantees by a director of the Company.

1(c) A cash flow statement (for the group), together with a comparative statement for the corresponding period of the immediately preceding financial year

CONSOLIDATED STATEMENT OF CASH FLOWS

	← GROUP →	
	Unaudited 1H2017 S\$'000	Unaudited 1H2016 S\$'000
Cash flows from operating activities		
Profit/(Loss) before tax	204	(691)
Adjustments:		
Allowance for doubtful trade debts	34	9
Write back of allowance for doubtful trade debts	(25)	(37)
(Write back of)/allowance for obsolete and slow-moving inventories, net	(1,115)	648
Fixed assets written off	45	38
Gain on disposal of fixed assets, net	(8)	(5)
Depreciation of fixed assets	720	732
Dividend income from unquoted investment	(460)	-
Amortisation of land use rights	23	23
Amortisation of intangible assets	44	46
Finance expense	188	193
Interest income	(26)	(11)
Translation difference	25	13
Operating cashflows before working capital changes	(351)	958
<i>(Increase)/decrease in:</i>		
Inventories	(953)	(87)
Trade debtors	853	(645)
Other receivables	(99)	18
Deposits, prepayments and advance payment to suppliers	(1,260)	(968)
<i>Increase/(decrease) in:</i>		
Trade payables	245	297
Advance payment to customers	(365)	66
Other creditors	(99)	(8)
Accruals and other liabilities	(199)	(656)
Amounts due to affiliated companies, net	172	(175)
Cashflows used in operations	(2,056)	(1,200)
Interest paid	(188)	(193)
Income taxes paid	(107)	(147)
Income taxes refunded	68	66
Interest income	26	11
Net cash flows used in operating activities	(2,257)	(1,463)
Cash flows from investing activities		
Proceeds from disposal of fixed assets	8	31
Purchase of fixed assets	(235)	(1,191)
Dividends received	-	266
Capital Contribution from non-controlling interest	-	207
Purchase of unquoted investment	(20)	(102)
Net cash flows used in investing activities	(247)	(789)

	← GROUP →	
	Unaudited 1H2017 S\$'000	Unaudited 1H2016 S\$'000
Cash flows from financing activities		
Trust receipts and bills payable	2,179	78
Repayment of finance lease obligations	(72)	(122)
Repayment of term loans	(2,898)	(1,609)
Proceeds from term loans	3,410	4,062
Net cash flows generated from financing activities	2,619	2,409
Net increase in cash and cash equivalents	115	157
Effect of exchange rate changes on cash and cash equivalents	(9)	(45)
Cash and cash equivalents at beginning of period	6,285	4,978
Cash and cash equivalents at end of period	6,391	5,090
Cash and cash equivalents consist of the following :		
Cash and bank balances	5,918	4,621
Fixed deposits	473	469
	6,391	5,090

1(d)(i) A statement (for the issuer and group) showing either (i) all changes in equity or (ii) changes in equity other than those arising from capitalisation issues and distributions to shareholders, together with a comparative statement for the corresponding period of the immediately preceding financial year

	Attributable to owners of the Company						Non-controlling interests
	Equity, total	Equity	Share capital	Retained earnings	Capital reserve	Translation reserve	
		attributable to owners of the Company, total					
S\$'000	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000	S\$'000	
GROUP							
Balance at 1 January 2017	25,185	23,106	19,264	6,228	322	(2,708)	2,079
Profit/(Loss) for the period	149	248	-	248	-	-	(99)
Other comprehensive income	(255)	(312)	-	-	-	(312)	57
Total comprehensive income for the period	(106)	(64)	-	248	-	(312)	(42)
Balance at 30 June 2017	25,079	23,042	19,264	6,476	322	(3,020)	2,037
Balance at 1 January 2016	26,726	24,681	19,264	7,408	322	(2,313)	2,045
Loss for the period	(861)	(712)	-	(712)	-	-	(149)
Other comprehensive income	(619)	(518)	-	-	-	(518)	(101)
Total comprehensive income for the period	(1,480)	(1,230)	-	(712)	-	(518)	(250)
<u>Changes in ownership interests in subsidiaries</u>							
Capital Contribution from non-controlling interest	207	-	-	-	-	-	207
Balance at 30 June 2016	25,453	23,451	19,264	6,696	322	(2,831)	2,002
COMPANY							
Balance at 1 January 2017	22,618	22,618	19,264	3,032	322	-	-
Profit for the period	246	246	-	246	-	-	-
Other comprehensive income	-	-	-	-	-	-	-
Total comprehensive income for the period	246	246	-	246	-	-	-
Balance at 30 June 2017	22,864	22,864	19,264	3,278	322	-	-
Balance at 1 January 2016	21,790	21,790	19,264	2,204	322	-	-
Profit for the period	396	396	-	396	-	-	-
Other comprehensive income	-	-	-	-	-	-	-
Total comprehensive income for the period	396	396	-	396	-	-	-
Balance at 30 June 2016	22,186	22,186	19,264	2,600	322	-	-

1(d)(ii) Details of any changes in the company's share capital arising from rights issue, bonus issue, share buy-back, exercise of share options or warrants, conversion of other issues of equity securities, issue of shares or cash or as consideration for acquisition or for any other purpose since the end of the previous period reported on. State the number of shares that may be issued on conversion of all the outstanding convertibles, if any, against the total number of issued shares excluding treasury shares and subsidiary holdings of the issuer, as at the end of the current financial period reported on and as at the end of the corresponding period of the immediately preceding financial year. State also the number of shares held as treasury shares and the number of subsidiary holdings, if any, and the percentage of the aggregate number of treasury shares and subsidiary holdings held against the total number of shares outstanding in a class that is listed as at the end of the current financial period reported on and as at the end of the corresponding period of the immediately preceding financial year.

There was no change in the Company's issued and paid-up share capital from 1 January 2017 to 30 June 2017.

The Company does not have any convertible securities, treasury shares and subsidiary holdings as at 30 June 2016 and 30 June 2017.

1(d)(iii) To show the total number of issued shares excluding treasury shares as at end of the current financial period and as at the immediately preceding year.

The total number of issued shares (excluding treasury shares) as at 30 June 2017 was 108,480,000 (as at 31 December 2016: 108,480,000).

1(d)(iv) A statement showing all sales, transfers, cancellation and/or use of treasury shares as at the end of the current financial period reported on.

Not applicable. The Company does not have any treasury shares.

1(d)(v) A statement showing all sales, transfers, cancellation and/or use of subsidiary holdings as at the end of the current financial period reported on.

Not applicable. The Company does not have any subsidiary holdings.

2. Whether the figures have been audited or reviewed, and in accordance with which auditing standard or practice

The figures have not been audited or reviewed by the Company's auditors.

3. Where the figures have been audited or reviewed, the auditors' report (including any qualifications or emphasis of matter)

Not applicable.

4. Whether the same accounting policies and methods of computations as in the issuer's most recent audited annual financial statements have been applied

Except as disclosed in item 5 below, the Group has applied the same accounting policies and methods of computation in the preparation of the current financial reporting period as those applied in the preparation of the audited financial statements for the financial year ended 31 December 2016.

5. If there are any changes in the accounting policies and methods of computation, including any required by an accounting standard, what has changed, as well as the reasons for, and the effect of, the change

The Group has adopted the applicable new and revised Singapore Financial Reporting Standards ("FRS") and Interpretations of Financial Reporting Standards ("IFRS") which became effective for the accounting periods beginning on or after 1 January 2017. The adoption of these new and revised FRS and IFRS is not expected to result in material adjustments to the financial position, results of operations or cash flows of the Group for the financial period ended 30 June 2017.

6. Earnings per ordinary share of the group for the current period reported on and the corresponding period of the immediately preceding financial year

	GROUP	
	1H2017	1H2016
Net profit/(loss) after tax attributable to equity holders of the Company (S\$'000)	248	(712)
Weighted average number of ordinary shares ('000)	108,480	108,480
Earnings/(Loss) per share - basic/fully diluted (cents)	0.23	(0.66)

The Company has no dilutive equity instruments as at 30 June 2017 and 30 June 2016.

7. Net asset value (for the issuer and group) per ordinary share based on issued share capital of the issuer at the end of the (a) current period reported on and (b) immediately preceding financial year

	GROUP		COMPANY	
	As at 30 June 2017	As at 31 December 2016	As at 30 June 2017	As at 31 December 2016
Net asset value (S\$'000)	23,042	23,106	22,864	22,618
Number of ordinary shares ('000)	108,480	108,480	108,480	108,480
Net asset value per share (cents)	21.2	21.3	21.1	20.8

8. A review of the performance of the group, to the extent necessary for a reasonable understanding of the group's business. The review must discuss any significant factors that affected the turnover, cost, and earning of the group for the current financial period reported on, including (where applicable) seasonal or cyclical factors. It must also discuss any material factors that affected the cash flow, working capital, assets or liabilities of the group during the current financial period reported on

Review of Financial Performance

Revenue

Revenue increased by S\$0.1 million or 0.8%, to S\$17.2 million in the six-month financial period ended 30 June 2017 ("1H2017") from S\$17.1 million in the six-month financial period ended 30 June 2016 ("1H2016"), mainly due to increase in sales from Malaysia, Indonesia and Myanmar markets. The increase was partially offset by lower sales in Singapore and Hong Kong markets.

Revenue by Business Segment	← GROUP →				Change +ve/(-ve) %
	1H2017 S\$'000	% Contribution	1H2016 S\$'000	% Contribution	
Residential and commercial (air-conditioning)	1,800	10.5%	1,863	10.9%	(3.4)
Oil, marine and gas (refrigeration and air-conditioning)	465	2.7%	936	5.5%	(50.3)
Commercial and light industrial (refrigeration)	14,950	86.8%	14,287	83.6%	4.6
	<u>17,215</u>	<u>100%</u>	<u>17,086</u>	<u>100%</u>	

Revenue from the residential and commercial (air-conditioning) segment as well as the oil, marine and gas (refrigeration and air-conditioning) segments decreased by S\$0.1 million and S\$0.5 million respectively in 1H2017 as compared to 1H2016. Revenue from the commercial and light industrial (refrigeration) segment increased by S\$0.7 million in 1H2017, as compared to 1H2016.

Gross profit and gross profit margin

The Group's gross profit increased by S\$0.8 million or 17.2%, to S\$5.3 million in 1H2017 from S\$4.5 million in 1H2016, while gross profit margin increased by 4.3ppt to 30.9% in 1H2017 from 26.6% in 1H2016. The higher margin was mainly due to write-back of stocks provision in 1H2017.

Other operating income

Other operating income increased by S\$0.7 million to S\$0.9 million in 1H2017 from S\$0.3 million in 1H2016. The increase was mainly due to (i) dividend income from unquoted investments of S\$0.5 million; (ii) government grant received of S\$0.1 million; and (iii) increase in rental income of S\$0.1 million.

Distribution and selling expenses

Distribution and selling expenses increased by S\$0.4 million to S\$2.5 million in 1H2017 from S\$2.1 million in 1H2016. This was mainly due to increase in (i) exhibition expenses of S\$0.2 million; (ii) outward freight cost of S\$0.1 million; and (iii) payroll related costs of S\$0.1 million.

Administrative expenses

There were no major fluctuations in administrative expenses in 1H2017 and 1H2016.

Other operating expenses

Other operating expenses increased by S\$0.1 million to S\$0.3 million in 1H2017 from S\$0.2 million in 1H2016. The increase was mainly due to unrealised foreign exchange losses of S\$0.1 million.

Finance expenses

There were no major fluctuations in finance expenses in 1H2017 and 1H2016.

Tax expense

Tax expense decreased by S\$0.1 million to S\$0.1 million in 1H2017 from S\$0.2 million in 1H2016. This was mainly due to provision of deferred tax liabilities arising from excess of net carrying amount over tax written down for fixed assets in 1H2016.

Review of Financial Position

Non-current assets

Non-current assets decreased by S\$0.8 million to S\$18.0 million as at 30 June 2017 from S\$18.8 million as at 31 December 2016 mainly due to depreciation and amortisation costs of S\$0.8 million.

Current assets

Current assets increased by S\$2.5 million to S\$28.0 million as at 30 June 2017 from S\$25.5 million as at 31 December 2016.

The increase was mainly due to an increase in (i) inventories of S\$2.1 million; (ii) advance payments to suppliers of S\$1.2 million; (iii) dividend receivable from unquoted investment of S\$0.5 million; and (iv) cash and bank balances of S\$0.1 million. The increase was partially offset by a decrease in (i) amounts due from affiliated companies of S\$0.6 million; and (ii) trade debtors of S\$0.9 million.

Current liabilities

Current liabilities increased by S\$2.1 million to S\$20.2 million as at 30 June 2017 from S\$18.1 million as at 31 December 2016.

The increase was mainly due to an increase in (i) trust receipts and bills payable of S\$2.2 million; (ii) borrowings of S\$0.7 million; and (iii) trade payables of S\$0.2 million. The increase was partially offset by a decrease in (i) amounts due to affiliated companies of S\$0.4 million; (ii) advance payment from customers of S\$0.4 million; and (iii) accruals and other liabilities of S\$0.2 million.

Non-current liabilities

Non-current liabilities decreased by S\$0.3 million to S\$0.7 million as at 30 June 2017 from S\$1.0 million as at 31 December 2016.

The decrease was due to ongoing repayments of non-current borrowings.

Equity

Total equity decreased by S\$0.1 million to S\$25.1 million as at 30 June 2017 from S\$25.2 million as at 31 December 2016.

This was mainly due to increase in negative translation reserve of S\$0.3 million partially offset by profit attributable to owners of the Company for the period amounting to S\$0.2 million.

Review of Cash Flow Statement

The Group used S\$0.4 million net cash in operating activities before changes in working capital in 1H2017 while net cash flows used in operating activities amounted to S\$2.3 million. This was mainly due to cash outflows arising from (i) working capital changes of S\$1.7 million; and (ii) payment of bank interest and income taxes of S\$0.3 million. The working capital changes consist of net cash outflows arising from changes in (i) inventories of S\$1.0 million; (ii) deposits, prepayments and advance payment to suppliers of S\$1.3 million; (iii) advance payments to customers of S\$0.4 million; and (iv) accruals and other liabilities of S\$0.2 million. These were partially offset by cash inflows arising from changes in (i) trade debtors of S\$0.9 million; (ii) trade payables of S\$0.2 million; and (iii) net amounts due to affiliated companies of S\$0.2 million.

Net cash used in investing activities in 1H2017 amounted to S\$0.2 million was mainly due to purchase of fixed assets.

Net cash generated from financing activities amounted to S\$2.6 million in 1H2017. This was mainly due to (i) proceeds from term loans of S\$3.4 million; and (ii) proceeds from trust receipts and bills payable of S\$2.2 million. These were partially offset by repayments of term loans and finance lease obligations of S\$2.9 million and S\$0.1 million respectively.

9. Where a forecast, or a prospect statement, has been previously disclosed to shareholders, any variance between it and the actual results

Not applicable. No forecast or prospect statement has been previously disclosed.

10. A commentary at the date of the announcement of the competitive conditions of the industry in which the group operates and any known factors or events that may affect the group in the next reporting period and the next 12 months

The Heating, Ventilation, Air-conditioning and Refrigeration (HVAC&R) industry continues to be competitive. The Group's efforts to improve efficiencies by consolidating its heat-exchanger manufacturing facilities to China initiated FY2016 are on-going and the consolidation is expected to be completed by the end of FY2017.

The Group continues to focus on its strategy to enhance its regional presence in the markets that we operate in. The Group has established a subsidiary in Indonesia in early 2017 and has also grown the number of distributors in China. In Malaysia, a series of seminars were held in the first half of 2017 to engage our existing customers as well as potential new customers on the Group's Eden brand of heat-exchangers and other products.

The Directors are of the view that the Group is moving in the right direction to enhance its distribution network.

11. Dividend

(a) Current Financial Period Reported on 30 June 2017

Any dividend declared for the current financial period that is reporting?

Nil.

(b) Corresponding Period of the Immediately Preceding Financial Year

Any dividend declared for the corresponding period of the immediately preceding financial year?

Nil.

(c) Date Payable

Not applicable.

(d) Books Closure Date

Not applicable.

12. If no dividend has been declared/recommended, a statement to the effect

No dividend has been declared or recommended for 1H2017.

13. Interested Person Transaction ("IPT")

The Group does not have a general mandate from shareholders for interested person transactions pursuant to Rule 920(1)(a)(ii) of the Catalist Rules.

There are no interested person transactions of S\$100,000 or more during the financial period under review.

14. Issuer to confirm that it has procured undertaking from all its directors and executive officers in the format set out in Appendix 7H under Rule 720(1) of the Catalist Rules

The Board of Directors confirms that they have procured undertakings from all its directors and executive officers in the format set out in Appendix 7H under Rule 720(1) of the Catalist Rules.

CONFIRMATION PURSUANT TO RULE 705(5) OF THE CATALIST RULES

On behalf of the Board of Directors of the Company, we, the undersigned, hereby confirm to the best of our knowledge that nothing has come to the attention of the Board of Directors of the Company which may render the unaudited results for the financial period ended 30 June 2017 to be false or misleading in any material aspect.

**BY ORDER OF THE BOARD
Far East Group Limited**

Loh Mun Yew
CEO and Executive Director

Leng Chee Keong
COO (Sales & Marketing) and Executive Director

10 August 2017