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* Asterisks denote mandatory information

Name of Announcer *	YHI INTERNATIONAL LIMITED
Company Registration No.	200007455H
Announcement submitted on behalf of	YHI INTERNATIONAL LIMITED
Announcement is submitted with respect to *	YHI INTERNATIONAL LIMITED
Announcement is submitted by *	YUEN SOU WAI
Designation *	EXECUTIVE DIRECTOR
Date & Time of Broadcast	25-Feb-2005 12:39:49
Announcement No.	00028

>> Announcement Details

The details of the announcement start here ...

Announcement Title *	Response to queries raised by the Singapore Exchange Securities Trading Limited ("SGX-ST")
Description	Please see attached.
Attachments:	 Reply.SGX.250205.pdf Total size = 25K (2048K size limit recommended)

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YHI INTERNATIONAL LIMITED

RESPONSE TO QUERIES RAISED BY THE SINGAPORE EXCHANGE SECURITIES TRADING LIMITED ("SGX-ST")

In response to the queries raised by the Singapore Exchange Securities Trading Limited ("SGX-ST") on 24 February 2005, the Board of Directors of YHI International Limited ("the Company") wishes to provide the following information:-

Query 1

In the Balance Sheet, "Trade and other receivables" increased from S\$43.9 million as at 31 December 2003 to S\$52.2 million as at 31 December 2004. To provide details on the nature of "Other receivables", the reasons for the increase of "Other receivables".

Response

Trade and other receivables comprised the following:-

	FY2004	FY2003	Increase/(Decrease)
	S\$ '000	S\$ '000	S\$ '000
Trade receivables	51,782	43,288	8,494
Other receivables	390	644	(254)
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Trade and other receivables	52,172	43,932	8,240
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- i. Trade receivables are activities related and the increase in FY2004 was in line with higher sales.
- ii. Other receivables pertain primarily to sundry receivables that are non-trade in nature.

Query 2

We also note that "Trade and other payables" increased from S\$24.4 million as at 31 December 2003 to S\$37.3 million as at 31 December 2004. To provide details on the nature of "Other payables", the reasons for the increase of "Other payables".

Response

Trade and other payables comprised the following:-

	FY2004	FY2003	Increase/(Decrease)
	S\$ '000	S\$ '000	S\$ '000
Trade payables	18,609	9,652	8,957
Other payables	18,706	14,779	3,927
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Trade and other payables	37,315	24,431	12,884
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- i. Trade payables are activities related and the increase was in line with increased sales activities.
- ii. Other payables include operating expenses accrual, outstanding payables for purchase of fixed assets and advance payments received from customers. The increase in FY2004 was primarily due to increased operating and production activities.

Submitted by Yuen Sou Wai, Executive Director on 25 February 2005 to the SGX