

**Second Quarter * Financial Statement And Dividend Announcement**

* 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
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>> Announcement Details

The details of the announcement start here ...

For the Financial Period Ended *	30-06-2009
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Attachments

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YHI INTERNATIONAL LIMITED

Unaudited Second Quarter 2009 Financial Statement

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

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

1(a)(i) CONSOLIDATED INCOME STATEMENT (2Q FY2009 vs 2Q FY2008)

	Group 01/04/09- 30/06/09 S\$ '000	Group 01/04/08- 30/06/08 S\$ '000	Incr/(Decr) %
Sales	93,233	120,183	(22.4%)
Cost of sales	(70,548)	(89,225)	(20.9%)
Gross profit	22,685	30,958	(26.7%)
Other gains	954	616	54.9%
Expenses			
- Distribution	(8,207)	(10,223)	(19.7%)
- Administrative	(7,299)	(10,738)	(32.0%)
- Finance	(1,117)	(1,696)	(34.1%)
Share of (loss) / profit of associated companies	(350)	511	(168.5%)
Profit before income tax	6,666	9,428	(29.3%)
Income tax expense	(1,574)	(2,266)	(30.5%)
Net profit	5,092	7,162	(28.9%)
Attributable to:			
Equity holders of the Company	4,842	6,493	(25.4%)
Minority interests	250	669	(62.6%)
	5,092	7,162	(28.9%)

NOTES TO CONSOLIDATED INCOME STATEMENT (2Q FY2009 vs 2Q FY2008)

	Group 01/04/09- 30/06/09 S\$ '000	Group 01/04/08- 30/06/08 S\$ '000	Incr/(Decr) %
Interest income	33	183	(82.0%)
Interest on borrowings	(1,117)	(1,696)	(34.1%)
Depreciation	(2,953)	(2,837)	4.1%
Amortisation of intangible assets	(15)	-	NM
Write back / (allowance for) impairment of doubtful receivables and bad debts written off	233	(569)	(140.9%)
Written down of inventory	(378)	(381)	(0.8%)
Currency exchange gains / (losses) – net	1,186	(790)	(250.1%)
Share of (loss) / profit of associated companies	(350)	511	(168.5%)
Gain on disposal of property, plant and equipment	5	192	(97.4%)

NM – Not meaningful

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME (2Q FY2009 vs 2Q FY2008)

	Group 01/04/09- 30/06/09 S\$ '000	Group 01/04/08- 31/06/08 S\$ '000	Incr/(Decr) %
Profit for the period	5,092	7,162	(28.9%)
Other comprehensive income, net of tax:			
- Currency translation differences	(2,120)	(291)	628.5%
Total comprehensive income for the period	2,972	6,871	(56.7%)
Total comprehensive income attributable to:			
Equity holders of the Company	1,826	6,255	(70.8%)
Minority interests	1,146	616	86.0%
	2,972	6,871	(56.7%)

1(a)(ii) CONSOLIDATED INCOME STATEMENT (1H FY2009 vs 1H FY2008)

	Group 01/01/09- 30/06/09 S\$'000	Group 01/01/08- 30/06/08 S\$'000	Incr/(Decr) %
Sales	190,026	231,767	(18.0%)
Cost of sales	(145,112)	(172,959)	(16.1%)
Gross profit	44,914	58,808	(23.6%)
Other gains	1,222	871	40.3%
Expenses			
- Distribution	(15,155)	(18,652)	(18.7%)
- Administrative	(16,015)	(21,716)	(26.3%)
- Finance	(2,335)	(3,315)	(29.6%)
Share of (loss) / profit of associated companies	(689)	1,004	(168.6%)
Profit before income tax	11,942	17,000	(29.8%)
Income tax expense	(2,954)	(4,084)	(27.7%)
Net profit	8,988	12,916	(30.4%)
Attributable to:			
Equity holders of the Company	8,720	11,688	(25.4%)
Minority interests	268	1,228	(78.2%)
	8,988	12,916	(30.4%)

NOTES TO CONSOLIDATED INCOME STATEMENT (1H FY2009 vs 1H FY2008)

	Group 01/01/09- 30/06/09 S\$'000	Group 01/01/08- 30/06/08 S\$'000	Incr/(Decr) %
Interest income	59	252	(76.6%)
Interest on borrowings	(2,335)	(3,315)	(29.6%)
Depreciation	(5,965)	(5,656)	5.5%
Amortisation of intangible assets	(31)	-	NM
Write back /(allowance for) impairment of doubtful receivables and bad debts written off	634	(467)	(235.8%)
Written down of inventory	(322)	(859)	(62.5%)
Currency exchange gains / (losses) – net	556	(2,329)	(123.9%)
Share of (loss) / profit of associated companies	(689)	1,004	(168.6%)
Gain on disposal of property, plant and equipment	5	192	(97.4%)

NM – Not meaningful

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME (1H FY2009 vs 1H FY2008)

	Group 01/01/09- 30/06/09 S\$ '000	Group 01/01/08- 30/06/08 S\$ '000	Incr/(Decr) %
Profit for the period	8,988	12,916	(30.4%)
Other comprehensive income, net of tax:			
- Currency translation differences	2,532	(1,107)	(328.7%)
Total comprehensive income for the period	11,520	11,809	(2.5%)
Total comprehensive income attributable to:			
Equity holders of the Company	9,888	10,682	(7.4%)
Minority interests	1,632	1,127	44.8%
	11,520	11,809	(2.5%)

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

STATEMENTS OF FINANCIAL POSITION

	Group 30/06/09 S\$ '000	Group 31/12/08 S\$ '000	Company 30/06/09 S\$ '000	Company 31/12/08 S\$ '000
Current assets				
Cash and cash equivalents	37,454	20,929	758	615
Trade and other receivables	67,158	75,262	24,275	38,188
Inventories	76,439	97,976	-	-
Other current assets	8,969	9,209	10	15
	190,020	203,376	25,043	38,818
Non-current assets				
Financial assets, available-for-sale	6,830	6,830	-	-
Transferable club membership, at cost	131	131	-	-
Investment in associated companies	16,483	17,172	-	-
Investment in subsidiaries	-	-	95,697	86,194
Property, plant and equipment	88,571	86,671	308	377
Intangible assets	4,068	4,099	-	-
Deferred income tax assets	5,047	4,867	-	-
	121,130	119,770	96,005	86,571
Total assets	311,150	323,146	121,048	125,389
Current liabilities				
Trade and other payables	38,482	43,220	1,482	4,404
Current income tax liabilities	1,816	3,304	57	582
Borrowings	61,864	83,993	-	-
	102,162	130,517	1,539	4,986
Non-current liabilities				
Borrowings	17,742	6,778	-	-
Deferred income tax liabilities	1,580	1,197	-	-
	19,322	7,975	-	-
Total liabilities	121,484	138,492	1,539	4,986
Net assets	189,666	184,654	119,509	120,403
Capital and reserves attributable to the Company's equity holders				
Share capital	77,001	77,001	77,001	77,001
Other reserves	3,556	2,388	-	-
Retained earnings	103,863	100,989	42,508	43,402
	184,420	180,378	119,509	120,403
Minority interests	5,246	4,276	-	-
Total equity	189,666	184,654	119,509	120,403

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

Amount repayable in one year or less, or on demand

Group As at 30/06/09		Group As at 31/12/08	
Secured S\$ '000	Unsecured S\$ '000	Secured S\$ '000	Unsecured S\$ '000
61,864	-	83,993	-

Amount repayable after one year

Group As at 30/06/08		Group As at 31/12/08	
Secured S\$ '000	Unsecured S\$ '000	Secured S\$ '000	Unsecured S\$ '000
17,742	-	6,778	-

Details of any collateral

The Group's borrowings are secured by the following:-

- (i) a first legal mortgage on certain subsidiaries' freehold and leasehold properties;
- (ii) a first legal charge on office equipment, plant and machinery of a subsidiary;
- (iii) a first and floating charge on all the assets of a subsidiary;
- (iv) corporate guarantee from the Company; and
- (v) banker's guarantees, up to S\$20.1 million (2008: S\$20.1 million), given as security to banks which granted banking facilities to certain subsidiaries. The banker's guarantees are in turn secured by a first and floating charge on all the assets of a subsidiary as referred to in paragraph (iii) above.

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

1(c)(i) CONSOLIDATED STATEMENT OF CASH FLOWS (2Q FY2009 vs 2Q FY2008)

	Group 01/04/09- 30/06/09 S\$ '000	Group 01/04/08- 30/06/08 S\$ '000
Cash flows from operating activities		
Net profit	5,092	7,162
Adjustments for:		
Income tax	1,574	2,266
Depreciation of property, plant and equipment	2,953	2,837
Amortisation of intangible assets	15	-
Interest expense	1,117	1,696
Interest income	(33)	(183)
Gain on disposal of property, plant and equipment	(5)	(192)
Share of loss / (profit) of associated companies	350	(511)
Unrealised translation differences	486	(482)
Operating cash flow before working capital changes	<u>11,549</u>	<u>12,593</u>
Changes in operating assets and liabilities:		
Trade and other receivables	13,231	(1,011)
Inventories	9,335	(1,852)
Other current assets	(1,733)	321
Trade and other payables	(4,034)	(208)
Cash generated from operations	<u>28,348</u>	<u>9,843</u>
Interest received	33	183
Income tax paid	(2,866)	(2,965)
Net cash provided by operating activities	<u>25,515</u>	<u>7,061</u>
Cash flows from investing activities		
Proceeds from sale of property, plant and equipment	169	405
Purchase of property, plant and equipment	(1,560)	(2,652)
Net cash used in investing activities	<u>(1,391)</u>	<u>(2,247)</u>
Cash flows from financing activities		
Dividends paid to shareholders	(5,846)	(7,892)
Dividends paid to minority interests	(662)	(471)
Interest paid	(1,205)	(1,742)
Proceeds from borrowings	3,858	16,799
Repayments of borrowings	(14,393)	(3,571)
Proceeds from / (repayments of) finance lease liabilities	242	(31)
Net cash (used in) / provided by financing activities	<u>(18,006)</u>	<u>3,092</u>
Net increase in cash and cash equivalents held	6,118	7,906
Cash and cash equivalents at the beginning of the financial period	29,308	18,609
Effects of currency translation on cash and cash equivalents	(125)	199
Cash and cash equivalents at the end of the financial period	<u>35,301</u>	<u>26,714</u>

Explanatory Notes:

Cash and cash equivalents comprise:-

	Group 01/04/09- 30/06/09 S\$ '000	Group 01/04/08- 30/06/08 S\$ '000
Cash and bank balances	37,454	29,913
Less: Bank overdrafts	(2,153)	(3,199)
	<u>35,301</u>	<u>26,714</u>

1(c)(ii) CONSOLIDATED STATEMENT OF CASH FLOWS (1H FY2009 vs 1H FY2008)

	Group 01/01/09- 30/06/09 S\$ '000	Group 01/01/08- 30/06/08 S\$ '000
Cash flows from operating activities		
Net profit	8,988	12,916
Adjustments for:		
Income tax	2,954	4,084
Depreciation of property, plant and equipment	5,965	5,656
Amortisation of intangible assets	31	-
Interest expense	2,335	3,315
Interest income	(59)	(252)
Gain on disposal of property, plant and equipment	(5)	(192)
Share of loss / (profit) of associated companies	689	(1,004)
Unrealised translation differences	962	(735)
Operating cash flow before working capital changes	<u>21,860</u>	<u>23,788</u>
Changes in operating assets and liabilities:		
Trade and other receivables	8,104	(9,823)
Inventories	21,537	(56)
Other current assets	240	(111)
Trade and other payables	(4,030)	(8,440)
Cash generated from operations	<u>47,711</u>	<u>5,358</u>
Interest received	59	252
Income tax paid	(4,056)	(3,960)
Net cash provided by operating activities	<u>43,714</u>	<u>1,650</u>
Cash flows from investing activities		
Proceeds from sale of property, plant and equipment	184	492
Purchase of property, plant and equipment	(7,853)	(4,542)
Net cash used in investing activities	<u>(7,669)</u>	<u>(4,050)</u>
Cash flows from financing activities		
Dividends paid to shareholders	(5,846)	(7,892)
Dividends paid to minority interests	(662)	(471)
Interest paid	(2,326)	(3,287)
Proceeds from borrowings	11,500	29,727
Repayments of borrowings	(21,622)	(9,134)
Proceeds from finance lease	184	92
Net cash (used in) / provided by financing activities	<u>(18,772)</u>	<u>9,035</u>
Net increase in cash and cash equivalents held	17,273	6,635
Cash and cash equivalents at the beginning of the financial period	17,549	19,950
Effects of currency translation on cash and cash equivalents	479	129
Cash and cash equivalents at the end of the financial period	<u>35,301</u>	<u>26,714</u>

Explanatory Notes:

Cash and cash equivalents comprise:-

	Group 01/01/09- 30/06/09 S\$ '000	Group 01/01/08- 30/06/08 S\$ '000
Cash and bank balances	37,454	29,913
Less: Bank overdrafts	(2,153)	(3,199)
	<u>35,301</u>	<u>26,714</u>

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

STATEMENT OF CHANGES IN EQUITY

	Share capital S\$ '000	Other reserves S\$ '000	Retained earnings S\$ '000	Minority interests S\$ '000	Total S\$ '000
The Group					
Balance at 1 January 2009	77,001	2,388	100,989	4,276	184,654
Dividends paid	-	-	(5,846)	(662)	(6,508)
Total comprehensive income for the period	-	1,168	8,720	1,632	11,520
Balance at 30 June 2009	77,001	3,556	103,863	5,246	189,666

	Share capital S\$ '000	Other reserves S\$ '000	Retained earnings S\$ '000	Minority interests S\$ '000	Total S\$ '000
The Group					
Balance at 1 January 2008	77,001	1,125	89,983	4,962	173,071
Dividends paid	-	-	(7,892)	(471)	(8,363)
Total comprehensive income for the period	-	(1,006)	11,688	1,127	11,809
Balance at 30 June 2008	77,001	119	93,779	5,618	176,517

	Share capital S\$ '000	Retained earnings S\$ '000	Total S\$ '000
The Company			
Balance at 1 January 2009	77,001	43,402	120,403
Net profit	-	4,952	4,952
Dividends paid	-	(5,846)	(5,846)
Balance at 30 June 2009	77,001	42,508	119,509

	Share capital S\$ '000	Retained earnings S\$ '000	Total S\$ '000
The Company			
Balance at 1 January 2008	77,001	41,045	118,046
Net profit	-	3,323	3,323
Dividends paid	-	(7,892)	(7,892)
Balance at 30 June 2008	77,001	36,476	113,477

1(d)(ii) Details of any changes in the company's share capital arising from rights issue, bonus issue, share buy-backs, 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 also the number of shares that may be issued on conversion of all the outstanding convertibles, as well as the number of shares held as treasury shares, if any, against the total number of issued shares, excluding treasury shares 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

There was no change in the Company's number of shares since 31 December 2008. The share capital of the Company as at 30 June 2009 was 584,591,628 ordinary shares.

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

	Company 30/06/09	Company 31/12/08
Ordinary shares	584,591,628	584,591,628

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

Not applicable.

2. Whether the figures have been audited, or reviewed and in accordance with which standard (e.g. the Singapore Standard on Auditing 910 (Engagements to Review Financial Statements), or an equivalent standard)

The figures have not been audited nor reviewed.

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 computation as in the issuer's most recently audited annual financial statements have been applied

Except for those as disclosed under paragraph 5, the accounting policies and methods of computation applied by the Group are consistent with those used in its most recently audited financial statements.

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

On 1 January 2009, the Group has adopted FRS 1(R) - *Presentation of Financial Statements*.

FRS 1(R) requires all changes in equity arising from transactions with owners in their capacity as owners to be presented separately from components of comprehensive income. Components of comprehensive income are presented in a separate statement of comprehensive income.

The 'balance sheets' and 'cash flow statements' have been re-titled to 'statements of financial position' and 'statements of cash flows' respectively.

Comparatives for 2008 have been restated to conform to the requirements of the revised standard.

The adoption of FRS 1(R) has no material effect to the financial statements of the Group.

6. Earnings per ordinary share of the Group for the current period reported on and the corresponding period of the immediately preceding financial year, after deducting any provision for preference dividends

EARNINGS PER SHARE

	Group 01/04/09 - 30/06/09	Group 01/04/08 - 30/06/08	Group 01/01/09 - 30/06/09	Group 01/01/08 - 30/06/08
(a) Based on the number of ordinary shares on issue (cents)	0.83	1.11	1.49	2.00
(b) On fully diluted basis (cents)	0.83	1.11	1.49	2.00

- (i) The Group earnings per share for current and preceding periods are based on the actual number of shares in issue of 584,591,628 ordinary shares.
- (ii) Diluted earnings per share is the same as basic earnings per share. There are no dilutive potential ordinary shares as there are no outstanding share options at the beginning and end of the financial year.
- (iii) There was no material impact on prior period EPS on adoption of the revised FRS as disclosed in paragraph 5.

7. Net asset value (for the issuer and Group) per ordinary share based on the total number of issued shares, excluding treasury shares of the issuer at the end of the (a) current financial period reported on and (b) immediately preceding financial year

NET ASSET VALUE PER SHARE

	Group 30/06/09	Group 31/12/08	Company 30/06/09	Company 31/12/08
Net asset value per ordinary share (cents)	31.55	30.86	20.44	20.60

- (i) The Group and Company net asset value per share as at 30 June 2009 and as at 31 December 2008 are based on the actual number of shares in issue of 584,591,628 ordinary shares.
- (ii) There was no material impact on prior period net asset value per share on adoption of the revised FRS as disclosed in paragraph 5.

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, costs, and earnings 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 SECOND QUARTER FINANCIAL RESULTS

The Group's turnover for 2Q of FY2009 at S\$93.2 million was S\$27.0 million or 22.4% lower than the S\$120.2 million recorded in 2Q of FY2008 primarily due to continual general business slowdown.

Turnover from the distribution business decreased by approximately S\$13.2 million or 16.6% from S\$79.5 million in 2Q of FY2008 to S\$66.3 million in 2Q of FY2009. Turnover from the manufacturing business decreased by approximately S\$13.8 million or 33.9% from S\$40.7 million in 2Q of FY2008 to S\$26.9 million in 2Q of FY2009.

Gross profit decreased by approximately S\$8.2 million or 26.7% from S\$30.9 million in 2Q of FY2008 to S\$22.7 million in 2Q of FY2009. The decrease was primarily attributable to lower sales volumes in both distribution and manufacturing business segments.

The decrease in distribution and administrative expenses in 2Q of FY2009 as compared to the same period of FY2008 was primarily due to reduction in operating overheads in line with lower activity levels. The decrease in finance expenses was attributable to lower interest expenses incurred as a result of lesser bank borrowings.

The share of profit of associated companies decreased by approximately S\$0.9 million from a profit of S\$0.5 million in 2Q of FY2008 to a loss of S\$0.4 million in 2Q of FY2009 attributable to operating losses incurred by Yokohama Tire Sales (Shanghai) Co Ltd mainly due to higher advertising and promotional expenses.

Profit after taxation and minority interests decreased by about S\$1.7 million or 25.4% from S\$6.5 million in 2Q of FY 2008 to S\$4.8 million in 2Q of FY2009. However, as compared to 1Q of FY2009, net profit in 2Q of FY2009 showed an improvement of about S\$1.2 million, or 30.7%.

REVIEW OF SIX MONTH YEAR-TO-DATE FINANCIAL RESULTS AND FINANCIAL POSITION (1H FY 2009 VS 1H FY 2008)

The Group's turnover of S\$190.0 million for the first half of FY2009 was S\$41.8 million or 18.0% lower than the S\$231.8 million recorded in the first half of FY2008.

Turnover from the distribution business decreased by approximately S\$24.4 million or 15.7% from S\$155.2 million in the first half of FY2008 to S\$130.8 million in the first half of FY2009. Turnover from the manufacturing business decreased by approximately S\$17.4 million or 22.7% from S\$76.6 million in the first half of FY2008 to S\$59.2 million in the first half of FY2009.

Gross profit decreased by approximately S\$13.9 million or 23.6% from S\$58.8 million in the first half of FY2008 to S\$44.9 million in the first half of FY2009. The decrease was primarily attributable to lower sales volumes in both distribution and manufacturing business segments in the prevailing uncertain economic conditions.

The decrease in distribution and administrative expenses was primarily due to successful cost initiatives implemented to reduce operating overheads. The decrease in finance expenses was attributable to lower interest expenses incurred as a result of lesser bank borrowings.

The share of profit of associated companies decreased by approximately S\$1.7 million from a profit of S\$1.0 million in 1H of FY2008 to a loss of S\$0.7 million in 1H of FY2009 attributable to operating losses incurred by Yokohama Tire Sales (Shanghai) Co Ltd mainly due to higher advertising and promotional expenses.

Profit after taxation and minority interests decreased by about S\$3.0 million or 25.4% from S\$11.7 million in 1H of FY 2008 to S\$8.7 million in 1H of FY2009.

Total current assets decreased by approximately S\$13.3 million mainly due to decrease in receivables of approximately S\$8.1 million, decrease in inventories of approximately S\$21.6 million, decrease in other current assets of approximately S\$0.2 million, offset by an increase in cash of approximately S\$16.6 million.

The decrease in investment in associated companies of about S\$0.7 million was primarily due to share of loss in 1H of FY 2009.

The decrease in current liabilities of about S\$28.3 million was primarily due to decrease in current bank borrowings of approximately S\$22.1 million and in trade payables of approximately S\$4.7 million.

Our cash flow showed a net increase in cash of about S\$17.3 million in 1H of FY2009 as compared to a net increase of approximately S\$6.6 million in 1H of FY2008 primarily due to higher cash generated from operating activities.

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

There is no forecast or prospect statement 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 global economic outlook is still uncertain and the business environment remains challenging. Global aluminium prices have shown sign of increase in recent months and if aluminium prices continue to remain high, it will have an adverse impact on gross margins in our manufacturing business. Accordingly, the Group will continue to put in place various initiatives to reduce operating overheads and to improve operational efficiency.

11. Dividend

(a) Current Financial Period Reported On

Any dividend recommended for the current financial period reported on?

None

(b) Corresponding Period of the Immediately Preceding Financial Year

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

None

(c) Date payable

Not applicable.

(d) Books closure date

Not applicable.

12. If no dividend has been declared/recommendeded, a statement to that effect

No dividend has been recommended for the period ended 30 June 2009.

PART II - ADDITIONAL INFORMATION REQUIRED FOR FULL YEAR ANNOUNCEMENT
(This part is not applicable to Q1, Q2, Q3 or Half Year Results)

13. Segmented revenue and results for business or geographical segments (of the Group) in the form presented in the issuer's most recently audited annual financial statements, with comparative information for the immediately preceding year

Not applicable to Q1, Q2, & Q3 results.

14. In the review of performance, the factors leading to any material changes in contributions to turnover and earnings by the business or geographical segments

Not applicable to Q1, Q2, & Q3 results.

15. A breakdown of sales

Not applicable to Q1, Q2, & Q3 results.

16. A breakdown of the total annual dividend (in dollar value) for the issuer's latest full year and its previous full year

Total Annual Dividend

	Latest Full Year S\$ '000	Previous Full Year S\$ '000
Ordinary	-	-
Preference	-	-
Total:	-	-

BY ORDER OF THE BOARD

Yuen Sou Wai
Executive Director
13/08/2009

Submitted by Yuen Sou Wai, Executive Director on 13/08/2009 to the SGX.

YHI INTERNATIONAL LIMITED

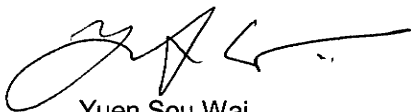
Statement Pursuant to Rule 705(4) of the Listing Manual of the Singapore Exchange Securities Trading Limited

The Directors confirm that, to the best of their knowledge, nothing has come to the attention of the Board of Directors which may render the unaudited interim financial results of YHI International Limited for the quarter ended 30 June 2009, to be false or misleading in any material aspect.

On Behalf of the Board of Directors



Tay Tian Hoe Richard
Managing Director



Yuen Sou Wai
Executive Director & CFO