

BRITE-TECH BERHAD

Company no. 550212-U
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL STATEMENTS FOR THE SECOND QUARTER ENDED 30 JUNE 2014

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**CONDENSED CONSOLIDATED STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE 2ND QUARTER ENDED 30 JUNE 2014**

	<----- Individual Quarter ----->		<----- Cumulative Quarters ----->	
	Current Quarter Ended 30.06.2014 (Unaudited) RM'000	Preceding Year Corresponding Quarter Ended 30.06.2013 (Unaudited) RM'000	Current Year-To-Date 30.06.2014 (Unaudited) RM'000	Preceding Year-To-Date 30.06.2013 (Unaudited) RM'000
Revenue	6,148	6,348	11,576	11,536
Operating expenses	(5,340)	(5,243)	(9,729)	(9,499)
Other operating income	1,881	197	2,078	240
Profit from operating activities	2,689	1,302	3,925	2,277
Impairment loss of goodwill	(400)	-	(400)	-
Finance income	132	98	234	184
Finance costs	(10)	(9)	(26)	(18)
Profit before tax	2,411	1,391	3,733	2,443
Taxation	(253)	(344)	(605)	(614)
Profit for the period	2,158	1,047	3,128	1,829
Other comprehensive income for the period, net of tax	-	-	-	-
Total comprehensive income for the period	2,158	1,047	3,128	1,829
Total comprehensive income for the period				
Owners of the Company	2,133	1,018	3,112	1,787
Non-controlling interests	25	29	16	42
	<u>2,158</u>	<u>1,047</u>	<u>3,128</u>	<u>1,829</u>
Number of shares in issue ('000)	252,000	252,000	252,000	252,000
Weighted average number of shares ('000)	252,000	252,000	252,000	252,000
Earnings per ordinary share attributable to owners of the Company (sen):				
- Basic	<u>0.85</u>	<u>0.40</u>	<u>1.23</u>	<u>0.71</u>
- Diluted	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

(The Interim Financial Statements should be read in conjunction with the audited financial statements for the year ended 31 December 2013.)

BRITE-TECH BERHAD (550212-U)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AS AT 30 JUNE 2014

	As at End of Current Year Quarter 30.06.2014 (Unaudited) RM'000	As at Preceding Financial Year End 31.12.2013 (Audited) RM'000
ASSETS		
Non-Current Assets		
Property, plant and equipment	20,465	22,286
Investment properties	3,240	3,240
Other investments	-	152
Goodwill on consolidation	1,168	1,568
Total Non-Current Assets	24,873	27,246
Current Assets		
Inventories	1,293	1,525
Trade and other receivables	7,555	7,743
Tax recoverable	76	39
Short-term investments	14,412	7,973
Fixed deposits with licensed banks	622	3,498
Cash and bank balances	1,921	1,714
Total Current Assets	25,879	22,492
TOTAL ASSETS	50,752	49,738
EQUITY AND LIABILITIES		
Equity attributable to owners of the Company		
Share capital	25,200	25,200
Reserves	18,973	17,225
	44,173	42,425
Non-controlling interests	697	681
Total Equity	44,870	43,106
Non-Current Liabilities		
Long term borrowings (secured)	636	644
Deferred taxation	1,690	1,914
	2,326	2,558
Current Liabilities		
Trade and other payables	2,898	3,464
Amount due to directors	119	110
Bank overdraft	97	97
Short term borrowings (secured)	99	179
Provision for taxation	343	224
	3,556	4,074
Total Liabilities	5,882	6,632
TOTAL EQUITY AND LIABILITIES	50,752	49,738
Net assets per share attributable to owners of the Company (RM)	0.18	0.17

(The Interim Financial Statements should be read in conjunction with the audited financial statements for the year ended 31 December 2013.)

BRITE-TECH BERHAD (550212-U)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE 2ND QUARTER ENDED 30 JUNE 2014

	<----- Attributable to owners of the Company ----->						
	<----- Non-distributable----->		<-Distributable ->		Total Shareholders' Equity RM'000	Non- controlling Interests RM'000	Total Equity RM'000
	Share Capital RM'000	Revaluation reserves RM'000	Retained Profits RM'000	Retained Profits RM'000			
<u>6 Months Ended 30 June 2014</u>							
<u>(Unaudited)</u>							
Balance as at 1 January 2014	25,200	7,061	10,164	42,425	681	43,106	
Total comprehensive income for the financial period	-	-	3,112	3,112	16	3,128	
Transfer from deferred taxation	-	224	-	-	-	224	
Reversal of revaluation reserve on disposal	-	(794)	794	-	-	-	
Dividend paid in respect of financial year ended 31 December 2013	-	-	(1,588)	(1,588)	-	(1,588)	
Balance as at 30 June 2014	<u>25,200</u>	<u>6,491</u>	<u>12,482</u>	<u>43,949</u>	<u>697</u>	<u>44,870</u>	
<u>6 Months Ended 30 June 2013</u>							
<u>(Unaudited)</u>							
Balance as at 1 January 2013	25,200	7,334	8,325	40,859	668	41,527	
Total comprehensive income for the financial period	-	-	1,787	1,787	42	1,829	
Dividend paid in respect of financial year ended 31 December 2012	-	-	(1,512)	(1,512)	-	(1,512)	
Balance as at 30 June 2013	<u>25,200</u>	<u>7,334</u>	<u>8,600</u>	<u>41,134</u>	<u>710</u>	<u>41,844</u>	

(The Interim Financial Statements should be read in conjunction with the audited financial statements for the year ended 31 December 2013.)

CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE 2ND QUARTER ENDED 30 JUNE 2014

	6 Months Period Ended 30.06.2014 (Unaudited) RM'000	6 Months Corresponding Period Ended 30.06.2013 (Unaudited) RM'000
Cash flows from operating activities		
Profit before taxation	3,733	2,443
Adjustments for:		
Bad debts written off	6	8
Depreciation on property, plant and equipment	383	389
Finance costs	26	18
Finance income	(234)	(184)
Gain on disposal of investment	(148)	-
Gain on disposal of property, plant and equipment	(1,834)	-
Impairment of goodwill	400	-
Impairment loss on trade receivables	2	21
Impairment loss on other receivables	578	-
Inventory written off	-	55
Property, plant and equipment written off	11	25
Operating profit before working capital changes	<u>2,923</u>	<u>2,775</u>
Changes in working capital:		
Inventories	232	(259)
Trade & other receivables	(398)	(843)
Trade & other payables	(557)	(102)
Cash from operations	<u>2,200</u>	<u>1,571</u>
Interest paid	(26)	(18)
Income tax paid	(523)	(484)
Net cash from operating activities	<u>1,651</u>	<u>1,069</u>
Cash flows from investing activities		
Interest received	234	184
Purchase of property, plant and equipment	(1,079)	(303)
Proceeds from disposal of property, plant and equipment	4,340	18
Proceeds from disposal of investment	300	-
Net cash from / (used in) investing activities	<u>3,795</u>	<u>(101)</u>
Cash flows from financing activities		
Drawdown from hire purchase	-	159
Repayments of bank borrowings	(88)	(59)
Dividend paid to owners of the Company	(1,588)	(1,512)
Net cash used in financing activities	<u>(1,676)</u>	<u>(1,412)</u>
Net changes in cash and cash equivalents	3,770	(444)
Cash and cash equivalent at beginning of period	13,088	13,313
Cash and cash equivalent at end of period	<u>16,858</u>	<u>12,869</u>
Cash and cash equivalents comprise the following:		
Short-term investments	14,412	6,631
Fixed deposits with licensed banks	622	4,661
Cash and bank balances	1,921	1,619
Bank overdraft	(97)	(42)
Cash and cash equivalents at end of the period	<u>16,858</u>	<u>12,869</u>

(The Interim Financial Statements should be read in conjunction with the audited financial statements for the year ended 31 December 2013.)

A EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD 134 ("MFRS134")

A1 Basis of preparation

The unaudited interim financial statements for the financial period ended 30 June 2014 have been prepared under the historical cost convention except for financial instruments which are stated at fair values in accordance to Malaysian Financial Reporting Standards MFRS139 *Financial Instruments: Recognition and Measurement* and the retirement benefit obligations in accordance with MFRS 119 *Employee Benefits*.

The unaudited interim financial statements have been prepared in accordance with MFRS134 Interim Financial Reporting and Appendix 9B of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities").

The unaudited interim financial statements should be read in conjunction with the audited financial statement for the financial year ended 31 December 2013. The explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the year ended 31 December 2013.

The significant accounting policies and methods of computation applied in the unaudited interim financial statements are consistent with those adopted in the most recent audited financial statements for the year ended 31 December 2013, except for the adoption of the following MFRSs, IC interpretation and Amendments to MFRSs during the current financial period:

Amendments to MFRS 10	Consolidated Financial Statements : Investment Entities
Amendments to MFRS 12	Disclosure of Interests in Other Entities : Investment Entities
Amendments to MFRS 127	Separate Financial Statements : Investment Entities
Amendments to MFRS132	Disclosures - Offsetting Financial Assets and Financial Liabilities
Amendments to MFRS136	Impairment of Assets - Recoverable Amount Disclosures for Non-Financial Assets
Amendments to MFRS139	Novation of Derivatives and Continuation of Hedge Accounting
IC Interpretation 21	Levies

The adoption of the above pronouncements did not have any financial impact to the Group.

As at the date of authorisation of the Condensed Report, the following Standards were issued but not yet effective and have not been adopted by the Group:

To be announced by Malaysian Accounting Standards Board ("MASB")

MFRS 9	Financial Instruments (IFRS 9 issued by IASB in November 2009)
MFRS 9	Financial Instruments (IFRS 9 issued by IASB in October 2010)
Amendments to MFRS 9	Mandatory Effective Date of MFRS 9 and Transition Disclosures

Effective for financial periods beginning on or after 1 July 2014

Amendments to MFRS119	Defined Benefit Plans: Employee Contributions
Annual improvements to MFRSs 2010 -2012 Cycle	
Annual improvements to MFRSs 2011 -2013 Cycle	

The Group will adopt the above pronouncements when they become effective in the respective financial periods. These pronouncements are not expected to have any effect to the financial statements of the Group upon their initial application.

A2 Auditors' Report on Preceding Annual Financial Statements

The auditors' report on the audited annual financial statements for the year ended 31 December 2013 was not qualified.

A3 Comments About Seasonal or Cyclical Factors

The Group's principal business is not significantly affected by seasonality or cyclicity factors during the current quarter under review.

A4 Unusual Items Affecting Interim Financial Report

There were no unusual items affecting assets, liabilities, equity, net income or cash flows for the current quarter under review.

A5 Dividends Paid

A final single-tier dividend on ordinary share of 0.63 sen per share (2012: 0.60 sen per share) amounting to RM1,587,600 (2012: RM1,512,000) in respect of the financial year ended 31 December 2013 was approved by the shareholders at the Company's Annual General Meeting held on 23 May 2014 and has been paid by the Company on 9 June 2014 to shareholders whose names appear in the Register of Depositors at the close of business on 30 May 2014.

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(Incorporated in Malaysia)
NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE 2ND QUARTER ENDED 30 JUNE 2014

A6 Material Changes in Estimates Used

There were no significant changes in the nature and amount of estimates used in prior interim reporting period or prior financial years that have a material effect in the current quarter under review.

A7 Debt and Equity Securities

There were no issuances and repayment of debt and equity securities, share buy-backs, share cancellations, shares held as treasury shares and resale of treasury shares for the current quarter under review.

A8 Segmental Information

Segment revenue and segment results for the financial period ended 30 June 2014 by the respective operating segments are as follows:

<u>Financial Period Ended 30.06.2014</u>	Environmental products and services RM'000	System equipment and ancillary products RM'000	Investments RM'000	Inter-segment Eliminations RM'000	Group RM'000
REVENUE					
External revenue	9,382	2,194	-	-	11,576
Inter-segment revenue	378	5	722	(1,105)	-
Total revenue	<u>9,760</u>	<u>2,199</u>	<u>722</u>	<u>(1,105)</u>	<u>11,576</u>
RESULT					
Segment results (external)	1,982	(4)	1,547	-	3,525
Finance income	108	12	114	-	234
Finance costs	(26)	-	-	-	(26)
Profit/(loss) before taxation	<u>2,064</u>	<u>8</u>	<u>1,661</u>	<u>-</u>	<u>3,733</u>
Taxation					(605)
Total comprehensive income for the period					<u>3,128</u>
Non-controlling interests					(16)
Profit attributable to Owners of the Company					<u>3,112</u>

<u>Financial Period Ended 30.06.2013</u>	Environmental products and services RM'000	System equipment and ancillary products RM'000	Investments RM'000	Inter-segment Eliminations RM'000	Group RM'000
REVENUE					
External revenue	9,317	2,219	-	-	11,536
Inter-segment revenue	423	3	603	(1,029)	-
Total revenue	<u>9,740</u>	<u>2,222</u>	<u>603</u>	<u>(1,029)</u>	<u>11,536</u>
RESULT					
Segment results (external)	1,887	531	(141)	-	2,277
Finance income	66	4	114	-	184
Finance costs	(18)	-	-	-	(18)
Profit/(loss) before taxation	<u>1,935</u>	<u>535</u>	<u>(27)</u>	<u>-</u>	<u>2,443</u>
Taxation					(614)
Total comprehensive income for the period					<u>1,829</u>
Non-controlling interests					(42)
Profit attributable to Owners of the Company					<u>1,787</u>

A9 Valuations of Property, Plant and Equipment

There has been no valuation undertaken for the Group's property, plant and equipment in the current quarter under review.

A10 Material Subsequent Event

i) On 21 August 2014, a wholly owned subsidiary of the Group, Spectrum Laboratories (Johore) Sdn Bhd had entered into a Sales and Purchase Agreement ("SPA") with K Gunalan A/L Krishnan to acquire four (4) units of double storey shop offices in Mukim Tebrau, Daerah Johore Bahru, Johor Darul Takzim for a total purchase consideration of RM2,200,000 subject to the terms of the SPA.

ii) On 22 August 2014, a wholly owned subsidiary of the Group, Hooker Chemical Sdn Bhd ("HCSB" or "the Execution Creditor") had filed a Writ of Seizure and Sale in the Subordinate Courts of the Republic of Singapore against ACE Environment Pte. Ltd ("ACE" or "the Execution Debtor") for the property liable to be seized under a writ of seizure and sale which shall be identified by or on behalf of HCSB as belonging to ACE by seizure and if it be necessary by sale thereof for the sum of SGD251,219.76 which HCSB recovered against ACE by a judgement order JUD 2891/2014 dated 27 February 2014 in the Subordinate Courts.

A11 Changes in the Composition of the Group

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

A12 Derivatives

- (a) There were no outstanding derivatives (including financial instruments designated as hedging instruments) as at the end of the quarter ended 30 June 2014; and
- (b) The Group has not entered into a type of derivatives not disclosed in the previous financial year or any of the previous quarters under the current financial year.

A13 Gains / Losses Arising from Fair Value Changes of Financial Liabilities

There were no material amount of gains or losses arising from fair value changes of its financial liabilities for the current and cumulative quarter.

A14 Changes in Contingent Liabilities or Contingent Assets

There were no contingent liabilities or contingent assets arising since the last financial year ended on 31 December 2013.

	30.06.2014 (Unaudited) RM '000	31.12.2013 (Audited) RM'000
Corporate guarantees given to financial institutions for banking facilities granted to subsidiary companies	4,244	14,494
	<u>4,244</u>	<u>14,494</u>

A15 Capital Commitments

After having made all reasonable enquiries and save as disclosed below, as at the end of the financial year, the Board is not aware of any material commitment for capital expenditure incurred or known to be incurred by the Group that has not been provided for which, upon becoming enforceable, may have a material impact on the financial results / position of the Group:

	30.06.2014 (Unaudited) RM '000
Capital expenditures not provided for in the financial statements in respect of purchase of two pieces of land - Approved and contracted for	4,336
	<u>4,336</u>

The above mentioned material commitments are expected to be funded through internally-generated fund and / or bank borrowings of the Group.

A16 Significant Related Party Transactions

	Current Year Quarter 30.06.2014 RM'000	Cumulative Year To Date 30.06.2014 RM'000
The Group has the following inter companies transactions:		
Management fees	420	722
Rental	53	106
Revenue	196	383

B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS BURSA MALAYSIA SECURITIES BERHAD FOR THE ACE MARKET

B1 Review of Performance for the Current Quarter and Financial Year-To-Date

The Group's revenue for the current quarter ended 30 June 2014 showed a decrease of 3.2% to RM6.148 million from RM6.348 million in the preceding corresponding year's quarter. The Group's profit before tax increased by 73.3% to RM2.411 million as against preceding corresponding year's quarter of RM1.391 million.

The Group's revenue for the financial year-to-date ended 30 June 2014 showed a slight increase of 0.3% to RM11.576 million from RM11.536 million in the preceding corresponding year's quarter. The Group's profit before tax increased by 52.8% to RM3.733 million as against preceding corresponding year's quarter of RM2.443 million.

The increase in the Group's profit before tax for the current quarter and financial year-to-date were mainly due to the gain on disposal of land.

Environmental products and services

This segment is the main contributor for the financial period ended 30 June 2014 as it comprised 81.0% of the total revenue.

For the financial period ended 30 June 2014, the revenue in environmental products and services increased slightly by RM0.020 million or 0.2% to RM9.760 million as compared to RM9.740 million reported in the corresponding financial period ended 30 June 2013. The profit before tax for the financial period ended 30 June 2014 increased by RM0.129 million or 6.7% to RM2.064 million as compared to RM1.935 million reported in the corresponding financial period ended 30 June 2013.

System equipment and ancillary products

This segment comprised 19.0% of the total revenue for the financial period ended 30 June 2014.

For the financial period ended 30 June 2014, the revenue in system equipment and ancillary products reduced by RM0.023 million or 1.0% to RM2.199 million as compared to RM2.222 million reported in the corresponding financial period ended 30 June 2013. The profit before tax for the financial period ended 30 June 2014 reduced by RM0.527 million or 98.5% to RM0.008 million as compared to RM0.535 million reported in the corresponding financial period ended 30 June 2013.

The results of the current quarter and financial year-to-date under review have not been affected by any transactions or events of a material or unusual nature.

B2 Variation of Results Against Immediate Preceding Quarter

	Current Year Quarter 30.06.2014	Immediate Preceding Quarter 31.03.2014	Variation	
	RM'000	RM'000	RM'000	%
Revenue	6,148	5,428	720	13.3%
Profit before tax	2,411	1,322	1,089	82.4%

For the current quarter under review, the Group recorded higher revenue of RM0.720 million, representing an increase of 13.3% from the immediate preceding quarter's revenue of RM5.428 million. The Group's profit before tax for the current quarter increased by 82.4% to RM1.089 million as compared to the preceding quarter.

B3 Prospects

The Group expects the year ahead to remain challenging. Barring any unforeseen circumstances, the performance of the existing business of the Group is likely to remain satisfactory for the year ahead.

B4 Variance of Actual Profit from Forecast Profit

Not applicable as the Group did not issue any profit forecast or profit guarantee for the current quarter under review.

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B5 Taxation

The Group's taxation for the current quarter and financial year-to-date were as follows:

	Individual Quarter		Cumulative Quarters	
	Current Year	Preceding Year	Current Year -To	Preceding
	Quarter	Corresponding	Date	Year-To-Date
	30.06.2014	Quarter	30.06.2014	30.06.2013
	RM'000	30.06.2013	RM'000	RM'000
		RM'000		RM'000
Income and deferred tax				
-Current	255	341	607	611
-(Over)/under provision in prior year	(2)	3	(2)	3
	<u>253</u>	<u>344</u>	<u>605</u>	<u>614</u>

The gain on disposal of land is exempted from Real Property Gains Tax as the land has been held for more than 5 years. The Group's effective tax rate for the current quarter was slightly higher than the statutory tax rate mainly due to the tax charges relate to profits of certain subsidiary companies which cannot be set-off against losses of other subsidiary companies and certain expenses are not deductible for tax purposes.

B6 Additional Notes to Condensed Consolidated Statements of Profit and Loss and Other Comprehensive Income

	Current Year	Current Year-To-
	Quarter	Date
	30.06.2014	30.06.2014
	(Unaudited)	(Unaudited)
	RM'000	RM'000
Other operating income:		
Rental income	41	79
Bad debts recovered	6	11
Foreign exchange (loss)/gain	(2)	1
Gain on disposal of property, plant and equipment	1,834	1,834
Gain on disposal of investment	-	148
Miscellaneous income	2	5
Operating expenses:		
Bad debts written off	6	6
Depreciation on property, plant and equipment	192	383
Impairment of goodwill	400	400
Impairment loss on trade receivables	-	2
Impairment loss on other receivables	578	578
Property, plant and equipment written off	-	11

Other disclosure items pursuant to Appendix 9B Note 16 of the Listing Requirements of Bursa Malaysia Securities Berhad are not applicable.

B7 Status of Corporate Proposals

There were no corporate proposals announced but not completed as at the date of this announcement.

B8 Borrowings

The Group's borrowings as at the current quarter are as follows:

	Current Year
	Quarter
	30.06.2014
	RM'000
Short term borrowings (Secured)	196
Long term borrowings (Secured)	636
Total	<u>832</u>

Bank overdraft of RM 0.097 million has been included as short term borrowings.

The Group has no unsecured borrowings in the current quarter under review.

The Group's borrowings are all denominated in Ringgit Malaysia.

BRITE-TECH BERHAD (550212-U)
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NOTES TO THE INTERIM FINANCIAL STATEMENTS
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B9 Unrecognised Financial Instruments

As at 30 June 2014, the contingent liability not recognised in the statement of financial position of the company is as follow:-

	<u>Credit facilities limit</u> RM '000	<u>Amount utilised</u> RM '000	<u>Net fair value</u> RM '000
Corporate guarantee	<u>4,244</u>	<u>401</u>	<u>-</u>

The net fair value of the contingent liability is estimated to be minimal as the subsidiary companies are expected to fulfil their obligation to repay their borrowings.

B10 Changes in Material Litigation

There were no pending material litigation which would materially and adversely affect the financial position of the Group and the Company at the date of this announcement.

B11 Earnings Per Share

The basic and diluted earnings per share (EPS) for the current quarter and financial year-to-date have been calculated as follows:

	Individual Quarter		Cumulative Quarters	
	Current Year Quarter 30.06.2014	Preceding Year Corresponding Quarter 30.06.2013	Current Year-To- Date 30.06.2014	Preceding Year-To-Date 30.06.2013
Profits attributable to owners of the Company (RM'000)	<u>2,133</u>	<u>1,018</u>	<u>3,112</u>	<u>1,787</u>
Weighted average number of shares in issue ('000)	252,000	252,000	252,000	252,000
Basic earnings per share (sen)	<u>0.85</u>	<u>0.40</u>	<u>1.23</u>	<u>0.71</u>
Diluted earnings per share (sen)	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

The diluted EPS is not applicable as there were no potential ordinary shares in issue for the current quarter and cumulative quarter.

B12 Dividends Payable

The Board of Directors of the Company does not recommend any dividend for the current quarter under review.

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(Incorporated in Malaysia)
NOTES TO THE INTERIM FINANCIAL STATEMENTS
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B13 Realised and Unrealised Retained Profits

The retained profits of the Group is analysed as follows:

	As at 30.06.2014 (Unaudited) RM'000	As at 31.12.2013 (Audited) RM'000
Total retained profits of Company and its subsidiaries:		
- Realised	20,829	18,494
- Unrealised	1,148	1,148
	<hr/> 21,977	<hr/> 19,642
Less: Consolidation adjustments	(9,495)	(9,479)
Total Group retained profits as per consolidated accounts	<hr/> <u>12,482</u>	<hr/> <u>10,163</u>

The determination of realised and unrealised profits or losses is compiled based on Guidance of Special Matter No.1, *Determination of Realised and Unrealised Profits or Losses in the Context of Disclosure Pursuant to Bursa Securities Listing Requirements*, issued by the Malaysian Institute of Accountants on 20 December 2010.

The disclosure of realised and unrealised retained profits above is solely for complying with the disclosure requirements stipulated in the directive of Bursa Securities and should not be applied for any other purposes.

BY ORDER OF THE BOARD

Yip Siew Yoong (MAICSA 0736484)

Company Secretary
Kuala Lumpur
27 August 2014