

**OPENSYS (M) BERHAD (Company No. 369818-W)**  
(Incorporated in Malaysia)

**UNAUDITED INTERIM FINANCIAL REPORT**

Interim financial report on results for the quarter ended 30 September 2016.

The figures have not been audited.

**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	CURRENT YEAR	PRECEDING YEAR	09 MONTHS ENDED	
	QUARTER	QUARTER	UNAUDITED	UNAUDITED
	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED
	30.09.2016	30.09.2015	30.09.2016	30.09.2015
	RM'000	RM'000	RM'000	RM'000
Revenue	30,778	16,469	63,736	55,377
Cost of revenue	(25,441)	(11,524)	(48,490)	(38,964)
Gross profit	5,337	4,945	15,246	16,413
Other income	10	302	121	508
Research & development expenses	(579)	(521)	(1,736)	(1,514)
Administration and other expenses	(2,315)	(2,073)	(7,079)	(6,452)
Finance costs	(115)	(171)	(392)	(482)
<b>Profit before tax</b>	2,338	2,482	6,160	8,473
Tax expense	(657)	(762)	(1,629)	(2,426)
<b>Profit for the period</b>	1,681	1,720	4,531	6,047
Other comprehensive income	-	-	-	-
<b>Total comprehensive income for the period</b>	1,681	1,720	4,531	6,047
Attributable to:				
Equity holders of the Company	1,681	1,720	4,531	6,047

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Annual Financial Report for the year ended 31 December 2015 and the accompanying explanatory notes attached to the interim financial statements.

**OPENSYS (M) BERHAD (Company No. 369818-W)**  
(Incorporated in Malaysia)

**UNAUDITED INTERIM FINANCIAL REPORT**

**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME –**  
(continued)

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	CURRENT YEAR QUARTER UNAUDITED 30.09.2016 RM'000	PRECEDING YEAR CORRESPONDING QUARTER UNAUDITED 30.09.2015 RM'000	09 MONTHS ENDED UNAUDITED UNAUDITED 30.09.2016 30.09.2015 RM'000 RM'000	

**EARNINGS PER SHARE**

Ordinary shares of RM0.10 each :-

Basic (sen)	0.56	0.58	1.52	2.03
Diluted (sen)	N/A	N/A	N/A	N/A

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Annual Financial Report for the year ended 31 December 2015 and the accompanying explanatory notes attached to the interim financial statements.

**OPENSYS (M) BERHAD (Company No. 369818-W)**  
(Incorporated in Malaysia)

**UNAUDITED INTERIM FINANCIAL REPORT**

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

	<b>UNAUDITED AS AT 30.09.2016 RM'000</b>	<b>AUDITED AS AT 31.12.2015 RM'000</b>
<b>ASSETS</b>		
Non-current assets		
Property, plant & equipment	32,881	29,468
Development expenditure	602	740
Fixed deposits	5,355	5,228
	-----	-----
	38,838	35,436
	-----	-----
Current assets		
Inventories	13,069	11,827
Trade receivables	16,076	9,067
Other receivables, deposits & prepayments	1,205	870
Short term investment	-	8,147
Cash & bank balances	8,205	4,140
	-----	-----
	38,555	34,051
	-----	-----
Total assets	77,393	69,487
	=====	=====
<b>EQUITY AND LIABILITIES</b>		
Equity attributable to equity holders		
Share capital	29,789	29,789
Retained earnings	16,374	14,822
	-----	-----
Total equity	46,163	44,611
	-----	-----

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Financial Report for the year ended 31 December 2015 and the accompanying explanatory notes attached to the interim financial statements.

**OPENSYS (M) BERHAD (Company No. 369818-W)**  
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**UNAUDITED INTERIM FINANCIAL REPORT**

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
– (Continued)

	<b>UNAUDITED AS AT 30.09.2016 RM'000</b>	<b>AUDITED AS AT 31.12.2015 RM'000</b>
Non-current liabilities		
Finance lease payables	2,011	3,961
Term loans	7,598	5,585
Deferred tax liability	2,530	2,821
	-----	-----
	12,139	12,367
	-----	-----
Current liabilities		
Trade payables	6,340	842
Other payables & accruals	7,825	5,562
Finance lease payables	2,674	2,900
Term loans	343	710
Bankers' acceptance	1,322	1,442
Income tax liability	367	843
Post-employment benefit obligations	220	210
	-----	-----
	19,091	12,509
	-----	-----
Total liabilities	31,230	24,876
	-----	-----
Total equity and liabilities	77,393	69,487
	=====	=====
Net assets per share attributable to ordinary equity holders of the Company (sen)	15.50	14.98
	=====	=====

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Financial Report for the year ended 31 December 2015 and the accompanying explanatory notes attached to the interim financial statements.

**OPENSYS (M) BERHAD (Company No. 369818-W)**  
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**UNAUDITED INTERIM FINANCIAL REPORT**

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

	Attributable to Equity ----- Holders of the Company -----			Total Equity RM'000
	Non-distributable Share Capital RM'000	Share Premium RM'000	Distributable Retained Earnings RM'000	
As at 1 January 2016	29,789	-	14,822	44,611
Profit for the year, represents total comprehensive income for the year	-	-	4,531	4,531
Dividend	-	-	(2,979)	(2,979)
As at 30 September 2016	----- 29,789 =====	----- - =====	----- 16,374 =====	----- 46,163 =====
As at 1 January 2015	22,342	5,917	11,342	39,601
Profit for the year, represents total comprehensive income for the year	-	-	6,047	6,047
Dividend	-	-	(2,234)	(2,234)
As at 30 September 2015	----- 22,342 =====	----- 5,917 =====	----- 15,155 =====	----- 43,414 =====

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Annual Financial Report for the year ended 31 December 2015 and the accompanying explanatory notes attached to the interim financial statements.

**OPENSYS (M) BERHAD (Company No. 369818-W)**  
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**UNAUDITED INTERIM FINANCIAL REPORT**

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**

	<b>09 MONTHS ENDED</b>	
	<b>UNAUDITED</b>	<b>UNAUDITED</b>
	<b>30.09.2016</b>	<b>30.09.2015</b>
	<b>RM'000</b>	<b>RM'000</b>
Cash flows from operating activities		
Profit before tax	6,160	8,473
Adjustments for:-		
Amortisation of development expenditure	137	117
Depreciation	4,246	4,547
Gain on disposal of property, plant & equipment	-	(194)
Property, plant & equipment written off	181	-
Inventories written off	8	-
Interest expenses	394	793
Interest income	(301)	(275)
	-----	-----
Operating profit before working capital changes	10,825	13,431
Changes in working capital:-		
Inventories	(5,594)	3,700
Receivables	(7,344)	(6,274)
Payables	6,282	4,503
	-----	-----
Cash generated from operations	4,169	15,360
Interest paid	(574)	(763)
Interest received	301	275
Tax paid	(2,396)	(1,927)
	-----	-----
Net cash from operating activities	1,500	12,945
	-----	-----
Cash flows from investing activities		
Purchase of property, plant & equipment	(987)	(629)
Development expenditure paid	-	(98)
Proceeds from disposal of property, plant & equipment	-	327
	-----	-----
Net cash used in investing activities	(987)	(400)
	-----	-----

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Annual Financial Report for the year ended 31 December 2015 and the accompanying explanatory notes attached to the interim financial statements.

**OPENSYS (M) BERHAD (Company No. 369818-W)**  
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**UNAUDITED INTERIM FINANCIAL REPORT – (Continued)**

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS - Continued**

	<b>09 MONTHS ENDED</b>	
	<b>UNAUDITED</b>	<b>UNAUDITED</b>
	<b>30.09.2016</b>	<b>30.09.2015</b>
	<b>RM'000</b>	<b>RM'000</b>
Cash flows from financing activities		
Proceeds/(Placement in) from short term investment	8,147	(2,575)
Placement of fixed deposits under lien	(127)	(124)
Proceeds from borrowings	1,588	14,156
Repayment of borrowings	(2,392)	(20,537)
Repayment from finance lease liabilities	(2,175)	(1,566)
Dividend paid	(1,489)	(1,117)
	-----	-----
Net cash from/(used in) financing activities	3,552	(11,753)
	-----	-----
Net changes in cash and cash equivalents	4,065	792
Cash and cash equivalents brought forward	4,140	5,123
	-----	-----
Cash and cash equivalents carried forward	8,205	5,915
	=====	=====

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Annual Financial Report for the year ended 31 December 2015 and the accompanying explanatory notes attached to the interim financial statements.

**OPENSYS (M) BERHAD (Company No. 369818-W)**  
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**UNAUDITED INTERIM FINANCIAL REPORT – (Continued)**

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS - Continued**

	<b>09 MONTHS ENDED</b>	<b>UNAUDITED</b>
	<b>30.09.2016</b>	<b>30.09.2016</b>
	<b>RM'000</b>	<b>RM'000</b>

NOTES TO THE STATEMENTS OF CASH FLOWS

i. Cash and cash equivalents comprise:-

Fixed deposits	5,355	5,144
Cash & bank balances	8,205	9,172
	-----	-----
	13,560	14,316
Less : Fixed deposits under lien	(5,355)	(5,144)
	-----	-----
	8,205	9,172
	=====	=====

ii. Analysis of acquisition of property, plant & equipment :-

Cash	987	347
Borrowings	2,330	388
Capitalisation of borrowing costs	180	132
Finance lease arrangement	-	1,610
Transfer from inventories	4,344	1,382
	-----	-----
	7,841	3,859
	=====	=====

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Annual Financial Report for the year ended 31 December 2015 and the accompanying explanatory notes attached to the interim financial statements.



**UNAUDITED INTERIM FINANCIAL REPORT – (Continued)**

**Notes :-**

**Disclosure requirements per MFRS 134 - paragraph 16**

**A1. Accounting Policies and Methods of Computation**

The quarterly report has been prepared in accordance with the reporting requirements as set out in Malaysian Financial Reporting Standards (“MFRS”) 134 “Interim Financial Reporting” and Paragraph 9.22 of the Bursa Malaysia Securities Berhad ACE Market Listing Requirements (“Bursa Securities Listing Requirements”) and should be read in conjunction with the Group’s audited financial statements for the financial year ended 31 December 2015 and the accompanying explanatory notes attached to the audited condensed consolidated financial statements.

The accounting policies and methods of computation adopted by the Group in unaudited condensed financial statements and unaudited interim financial report are consistent with those adopted in the latest audited financial statements for the financial year ended 31 December 2015.

The adoption of the following MFRSs and Amendments to MFRSs that came into effect on or after 1 January 2016 did not have any significant impact on the unaudited condensed consolidated financial statements upon their initial application.

Effective for financial periods beginning on or after 1 January 2016

MFRS 14	Regulatory Deferral Accounts
Amendments to MFRS 10	Investment Entities: Applying the Consolidation Exception
Amendments to MFRS 11	Joint Arrangements: Accounting for Acquisitions of Interests in Joint Operations
Amendments to MFRS 12	Investment Entities: Applying the Consolidation Exception
Amendments to MFRS 101	Presentation of Financial Statements: Disclosure Initiative
Amendments to MFRS 116	Property, Plant and Equipment: Clarification of Acceptable Methods of Depreciation and Amortisation
Amendments to MFRS 116	Agriculture: Bearer Plants
Amendments to MFRS 127	Equity Method in Separate Financial Statements
Amendments to MFRS 128	Investment Entities: Applying the Consolidation Exception
Amendments to MFRS 138	Intangible Assets: Clarification of Acceptable Methods of Depreciation and Amortisation
Amendments to MFRS 141	Agriculture: Bearer Plants
Annual Improvements to MFRSs 2012-2014 Cycle	

**OPENSYS (M) BERHAD (Company No. 369818-W)**  
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**UNAUDITED INTERIM FINANCIAL REPORT – (Continued)**

**Notes :- (continued)**

The Group did not early adopt the following standards that have been issued by the Malaysian Accounting Standards Board but are not effective for period beginning on 1 January 2016, but will be effective for later periods.

Effective for financial periods beginning on or after 1 January 2017

Amendments to MFRS 107	Statements of Cash Flows: Disclosure Initiative
Amendments to MFRS 112	Income Taxes: Recognition of Deferred Tax Assets for Unrealised Losses

Effective for financial periods beginning on or after 1 January 2018

MFRS 9	Financial Instruments
MFRS 15	Revenue from Contracts with Customers

Effective for financial periods beginning on or after 1 January 2019

MFRS 16	Leases
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Effective date deferred

Amendments to MFRS 10	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
Amendments to MFRS 128	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

The Group will adopt the above pronouncements when they become effective in the respective financial periods. The Group is in the process of assessing the financial effect of these pronouncements upon their initial application.

**UNAUDITED INTERIM FINANCIAL REPORT – (Continued)**

**Notes :- (continued)**

**A2. Qualification of Financial Statements**

The Auditors' Report on the financial statements of the Group for the year ended 31 December 2015 was not subject to any qualification.

**A3. Seasonality or Cyclicity of Operations**

The business operations of the Group are not materially affected by any seasonal or cyclical factors.

**A4. Exceptional or Unusual Items**

During the current financial quarter, there was no item of exceptional or unusual nature that affects the assets, liabilities, equity, net income or cash flows of the Group.

**A5. Changes in Estimates of Amounts Reported**

There was no change in estimate of amount reported that has a material effect in the current financial quarter under review.

**A6. Changes in Debt Securities and Equity Securities**

During the current financial quarter, there were no issuances, cancellation, repurchase, resale and repayment of debt securities and equity securities.

**A7. Dividend paid**

The first interim tax-exempt dividend of 5% per ordinary share of 10 sen each amounting to RM1,489,460 was declared on 26 February 2016 and paid on 20 April 2016 in respect of the year ending 31 December 2016.

The second interim tax-exempt dividend of 5% per ordinary share of 10 sen each amounting to RM1,489,460 was declared on 25 August 2016 and paid on 19 October 2016 in respect of the year ending 31 December 2016.

**UNAUDITED INTERIM FINANCIAL REPORT – (Continued)**

Notes :- (continued)

**A8. Segmental Reporting**

	<b>Hardware RM'000</b>	<b>Software Solutions and Services RM'000</b>	<b>Eliminations RM'000</b>	<b>Consolidated RM'000</b>
<b>3<sup>rd</sup> quarter ended 30 September 2016</b>				
External sales	22,595	8,183	-	30,778
Intersegment transactions	-	-	-	-
Total revenue	<u>22,595</u>	<u>8,183</u>	-	<u>30,778</u>
Segment results	2,273	3,064	-	5,337
Unallocated other loss				10
Unallocated operating expenses				<u>(3,009)</u>
Profit before tax				<u>2,338</u>
<b>3<sup>rd</sup> quarter ended 30 September 2015</b>				
External sales	8,313	8,156	-	16,469
Intersegment transactions	-	-	-	-
Total revenue	<u>8,313</u>	<u>8,156</u>	-	<u>16,469</u>
Segment results	1,463	3,482	-	4,945
Unallocated other income				302
Unallocated operating expenses				<u>(2,765)</u>
Profit before tax				<u>2,482</u>
		<b>Software Solutions and Services</b>		
	<b>Hardware</b>	<b>RM'000</b>	<b>Eliminations</b>	<b>Consolidated</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
<b>09 months ended 30 September 2016</b>				
External sales	38,251	25,485	-	63,736
Intersegment transactions	-	-	-	-
Total revenue	<u>38,251</u>	<u>25,485</u>	-	<u>63,736</u>
Segment results	4,657	10,589	-	15,246
Unallocated other income				121
Unallocated operating expenses				<u>(9,207)</u>
Profit before tax				<u>6,160</u>
<b>09 months ended 30 September 2015</b>				
External sales	30,503	24,874	-	55,377
Intersegment transactions	-	-	-	-
Total revenue	<u>30,503</u>	<u>24,874</u>	-	<u>55,377</u>
Segment results	5,113	11,300	-	16,413
Unallocated other income				508
Unallocated operating expenses				<u>(8,448)</u>
Profit before tax				<u>8,473</u>

**OPENSYS (M) BERHAD (Company No. 369818-W)**  
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**UNAUDITED INTERIM FINANCIAL REPORT – (Continued)**

**Notes :- (continued)**

**A9. Material Events Subsequent to the End of the Current Quarter**

There were no other material events subsequent to the end of the current financial quarter up to the date of this announcement.

**A10. Changes in the Composition of the Group**

There were no changes in the composition of the Group subsequent to the end of the current financial quarter up to the date of this announcement.

**A11. Changes in Contingent Liabilities or Contingent Assets**

There was no significant change in the contingent liabilities of the Group since the last financial year ended 31 December 2015.

**A12. Material Capital Commitments**

**Group**  
**AS AT 30.09.2016**  
**RM'000**

**Capital expenditure in respect of property, plant & equipment  
not provided for :-**

Approved and contracted for

388  
=====

**OPENSYS (M) BERHAD (Company No. 369818-W)**  
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**UNAUDITED INTERIM FINANCIAL REPORT – (Continued)**

**Notes :- (continued)**

**Disclosure requirements required by the Listing Requirements of Bursa Securities for the ACE Market**

**B1. Group's Review of Performance**

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	CURRENT YEAR	PRECEDING		
		YEAR		
		CORRESPONDING		
QUARTER	QUARTER	09 MONTHS ENDED		
UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED	
30.09.2016	30.09.2015	30.09.2016	30.09.2015	
RM'000	RM'000	RM'000	RM'000	
Revenue	30,778	16,469	63,736	55,377
Profit before tax	2,338	2,482	6,160	8,473
	=====	=====	=====	=====

The Group's revenue was higher at RM30.778 million for the third quarter ended 30 September 2016 as compared to RM16.469 million for the corresponding quarter of the preceding year ended 30 September 2015. This was mainly due to the higher revenue achieved from the roll-out of the Cash Recycling Machine (CRM). Our profit before tax decreased from RM2.482 million to RM2.338 million.

For the third quarter end 30 September 2016 the Group's revenue increased by 87% as compared to the corresponding quarter of the preceding year ended 30 September 2015 due to the fulfillment of orders of CRM we received in the first quarter this year.

It is pertinent to note that the delivery lead-time of our CRM is 4 to 5 months from the date of our customers purchase orders. Barring any unforeseen circumstances, for the remainder of this year, we will continue to roll out more CRM from our robust order backlog. Nonetheless, our gross margins will be subjected to the foreign exchange rate on the Ringgit.

**OPENSYS (M) BERHAD (Company No. 369818-W)**  
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**UNAUDITED INTERIM FINANCIAL REPORT – (Continued)**

Notes :- (continued)

**B2. Group's Comparison with Preceding Quarter**

	<b>03 MONTHS ENDED</b>	
	<b>UNAUDITED</b>	<b>UNAUDITED</b>
	<b>30.09.2016</b>	<b>30.06.2016</b>
	<b>RM'000</b>	<b>RM'000</b>
Revenue	30,778	21,824
Profit before tax	2,338	2,483
	=====	=====

The higher revenue of RM30.778 million for the current quarter ended 30 September 2016 as compared to RM21.824 million for the preceding quarter ended 30 June 2016 is mainly due to the higher roll-out of the Cash Recycling Machine (CRM). We recorded a lower profit before tax of RM2.338 million for the quarter ended 30 September 2016 compared to the profit before tax of RM2.483 million for the preceding quarter ended 30 June 2016 due to the volatility of the Ringgit against foreign currencies.

**B3. Prospects**

OpenSys expects that, barring any unforeseen circumstances, the performance of the Group will continue to be satisfactory in the financial year ending 31 December 2016.

**B4. Profit Forecast**

No profit forecast was announced; hence there is no comparison between actual results and forecast.

**OPENSYS (M) BERHAD (Company No. 369818-W)**  
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**UNAUDITED INTERIM FINANCIAL REPORT – (Continued)**

Notes :- (continued)

**B5. Group's Tax Expense**

Tax expense comprises the following:-

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	CURRENT YEAR	PRECEDING YEAR	09 MONTHS ENDED	
	QUARTER	QUARTER	UNAUDITED	UNAUDITED
	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED
	30.06.2016	30.09.2015	30.09.2016	30.09.2015
	RM'000	RM'000	RM'000	RM'000
Current year	615	900	1,857	2,844
Prior year	63	12	63	12
Deferred tax	(21)	(150)	(291)	(430)
	-----	-----	-----	-----
	625	762	1,629	2,426
	=====	=====	=====	=====

The higher effective tax rate of the Group as compared to the Malaysia statutory income tax rate for the current financial quarter and financial year to date is mainly due to non tax deductibility of certain expenses incurred by the Group.



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**UNAUDITED INTERIM FINANCIAL REPORT – (Continued)**

Notes :- (continued)

**B6. Profit for the period**

	<b>Current Quarter 30.09.2016 RM'000</b>	<b>Year to date 30.09.2016 RM'000</b>
Interest income	(63)	(301)
Interest expenses	123	394
Amortisation	39	137
Depreciation	1,366	4,246
Inventories written off	8	8
Gain on disposal of property, plant & equipment	-	-
Foreign exchange (gain)/loss	-	-
	=====	=====

Other than the above items, there were no other income including investment income, write off of receivables, allowance for impairment, gain or loss on disposal of quoted or unquoted investment properties, impairment of assets, gain or loss on derivatives and exceptional items for the current financial quarterly and financial year to date.

**B7. Corporate Proposals**

There are no corporate proposals announced by the Group as at the date of this announcement.

**OPENSYS (M) BERHAD (Company No. 369818-W)**  
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**UNAUDITED INTERIM FINANCIAL REPORT – (Continued)**

Notes :- (continued)

**B8. Group's Borrowings**

The breakdown of the borrowings is set out below:-

	<b>UNAUDITED AS AT 30.09.2016 RM'000</b>	<b>AUDITED AS AT 31.12.2015 RM'000</b>
<b>Secured short-term borrowings</b>		
Finance lease payables	2,674	2,900
Term loans	343	710
Bankers' acceptance	1,322	1,442
	-----	-----
	4,339	5,052
	-----	-----
<b>Secured long-term borrowings</b>		
Finance lease payables	2,011	3,961
Term loans	7,598	5,585
	-----	-----
	9,609	9,546
	-----	-----
Total borrowings	13,948	14,598
	=====	=====

**OPENSYS (M) BERHAD (Company No. 369818-W)**  
(Incorporated in Malaysia)

**UNAUDITED INTERIM FINANCIAL REPORT – (Continued)**

Notes :- (continued)

**B9. Material Litigation**

There was no material litigation pending as at the date of this announcement.

**B10. Dividend**

The first interim tax-exempt dividend of 5% per ordinary share of 10 sen each amounting to RM1,489,460 was declared on 26 February 2016 and paid on 20 April 2016 in respect of the year ending 31 December 2016.

The second interim tax-exempt dividend of 5% per ordinary share of 10 sen each amounting to RM1,489,460 was declared on 25 August 2016 and paid on 19 October 2016 in respect of the year ending 31 December 2016.

**B11. Group's Earnings Per Share**

**(i) Basic earnings per share**

The basic earnings per share of the Group have been computed by dividing the profit for the period by the number of ordinary shares of RM0.10 each in issue during the period.

	INDIVIDUAL PERIOD PRECEDING YEAR		CUMULATIVE PERIOD	
	CURRENT YEAR QUARTER UNAUDITED 30.06.2016	CORRESPONDING QUARTER UNAUDITED 30.09.2015	09 MONTHS ENDED UNAUDITED 30.06.2016	UNAUDITED 30.09.2015
Profit for the period (RM'000)	1,681	1,720	4,531	6,047
Number of ordinary shares ('000)	297,892	297,892	297,892	297,892
<b>Ordinary shares of RM0.10 each :-</b>				
Basic earnings per share (Sen)	0.56	0.58	1.52	2.03

Comparative basic earnings per share and net assets per share have been restated to take into account the effects of the bonus issue of ordinary shares of RM0.10 each on 27 October 2015.

**OPENSYS (M) BERHAD (Company No. 369818-W)**  
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**UNAUDITED INTERIM FINANCIAL REPORT – (Continued)**

Notes :- (continued)

**B11. Group's Earnings Per Share (Continued)**

(ii) **Diluted earnings per share**

Not applicable.

**B12. Group's Retained Earnings**

	<b>UNAUDITED AS AT 30.09.2016 RM'000</b>	<b>AUDITED AS AT 31.12.2015 RM'000</b>
Total retained earnings of the Company and its subsidiaries:		
- Realised	18,844	17,583
- Unrealised	(2,530)	(2,821)
	-----	-----
	16,314	14,762
Consolidation adjustments	60	60
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Total group retained earnings as per consolidated accounts	16,374	14,822
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By Order of the Board  
LIM SECK WAH  
Secretary  
Kuala Lumpur