

**SERSOL BERHAD**Company No. 602062-X  
(Incorporated In Malaysia)**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE FIRST QUARTER ENDED**

31 March 2014

(The figures have not been audited)

	<u>INDIVIDUAL QUARTER</u>		<u>CUMULATIVE QUARTER</u>	
	Current Quarter	Preceding Year	Current Year To	Preceding Year
	31 March 2014	Corresponding Quarter 31 March 2013	Date 31 March 2014	Corresponding Period 31 March 2013
	RM'000	RM'000	RM'000	RM'000
Revenue	3,922	3,925	3,922	3,925
Other operating income	58	76	58	76
Operating expenses	(4,454)	(4,400)	(4,454)	(4,400)
<b>Loss from operations</b>	<b>(474)</b>	<b>(399)</b>	<b>(474)</b>	<b>(399)</b>
Finance costs	(28)	(53)	(28)	(53)
Share of profit of an associate	-	-	-	-
<b>Loss before tax</b>	<b>(502)</b>	<b>(452)</b>	<b>(502)</b>	<b>(452)</b>
Income tax expense	5	5	5	5
<b>Loss for the period</b>	<b>(497)</b>	<b>(447)</b>	<b>(497)</b>	<b>(447)</b>
<b>Other comprehensive income, net of tax</b>				
Exchange differences on translation of foreign subsidiaries	1	(7)	1	(7)
<b>Total comprehensive income for the period</b>	<b>(496)</b>	<b>(454)</b>	<b>(496)</b>	<b>(454)</b>
Loss attributable to:				
Owners of the parent	(495)	(438)	(495)	(438)
Non-controlling interests	(2)	(9)	(2)	(9)
<b>Loss for the period</b>	<b>(497)</b>	<b>(447)</b>	<b>(497)</b>	<b>(447)</b>
Total comprehensive income attributable to:				
Owners of the parent	(494)	(444)	(494)	(444)
Non-controlling interests	(2)	(10)	(2)	(10)
<b>Total comprehensive income for the per</b>	<b>(496)</b>	<b>(454)</b>	<b>(496)</b>	<b>(454)</b>
Loss per share (sen)				
Basic (note B11)	(0.26)	(0.45)	(0.26)	(0.45)
Diluted (note B11)	(0.26)	(0.45)	(0.26)	(0.45)

(The condensed consolidated statement of comprehensive income should be read in conjunction with the audited financial statements for the financial period ended 31 December 2013 and the accompanying explanatory notes attached to the interim financial statements.)

**SERSOL BERHAD**Company No. 602062-X  
(Incorporated In Malaysia)**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
AS AT 31 MARCH 2014**

	Unaudited As At 31 March 2014  RM'000	Audited As At 31 December 2013  RM'000
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	8,571	8,668
	<u>8,571</u>	<u>8,668</u>
<b>Current assets</b>		
Inventories	2,818	3,345
Trade receivables	4,709	4,488
Other receivables, deposits and prepayments	234	276
Tax recoverable	190	199
Marketable securities	-	-
Fixed deposits	-	-
Cash and bank balances	6,198	8,807
	<u>14,149</u>	<u>17,115</u>
Current assets classified as held for sale	5	10
<b>TOTAL ASSETS</b>	<u>22,725</u>	<u>25,793</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity</b>		
Share capital	19,290	19,290
Share premium	3,767	3,767
Exchange translation reserve	(145)	(146)
Warrants reserve	7,692	-
Other reserve	(7,692)	-
Accumulated losses	(9,821)	(9,340)
Revaluation reserve	3,980	3,994
Equity attributable to owners of the parent	<u>17,071</u>	<u>17,565</u>
<b>Non-controlling interest</b>	(40)	(38)
<b>TOTAL EQUITY</b>	<u>17,031</u>	<u>17,527</u>
<b>Non-current liabilities</b>		
Hire purchases payables	93	116
Bank borrowings	-	-
Deferred tax liabilities	793	798
	<u>886</u>	<u>914</u>
<b>Current liabilities</b>		
Trade payables	1,981	2,765
Other payables and accruals	296	808
Hire purchases payables	96	94
Bank borrowings	351	692
Bank overdraft	2,084	2,993
	<u>4,808</u>	<u>7,352</u>
<b>TOTAL LIABILITIES</b>	<u>5,694</u>	<u>8,266</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>22,725</u>	<u>25,793</u>
Net assets per ordinary share attributable to owners of the parent (RM)	0.09	0.09

(The condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the financial year ended 31 December 2013 and the accompanying explanatory notes attached to the interim financial statements.)

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FIRST QUARTER ENDED  
31 March 2014**

(The figures have not been audited)

	Current Year To Date 31 March 2014	Preceding Year Corresponding Period 31 March 2013
	RM'000	RM'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Loss before tax	(502)	(452)
Adjustments for:-		
Non-cash items	96	166
Non-operating items	(11)	(16)
	<u>(417)</u>	<u>(302)</u>
Operating loss before changes in working capital	(417)	(302)
Net changes in current assets	358	(691)
Net changes in current liabilities	(1,294)	533
	<u>(1,353)</u>	<u>(460)</u>
<b>CASH (USED IN)/ FROM OPERATIONS</b>		
Income tax refunded	15	-
Interest paid	(21)	(44)
Tax paid	(6)	(18)
	<u>(1,365)</u>	<u>(522)</u>
<b>NET CASH (USED IN)/ FROM OPERATING ACTIVITIES</b>		
<b>NET CASH FOR INVESTING ACTIVITIES</b>		
Dividend received	-	-
Interest received	11	-
Proceed from disposal of quoted investment	-	126
Proceed from disposal of plant and equipment	12	13
Proceed from disposal of an associate	-	-
Net cash outflow from disposal of investment in subsidiary	-	-
Purchase of quoted investment	-	-
Purchase of plant and equipment	-	(31)
	<u>23</u>	<u>108</u>
<b>NET CASH FROM/ (USED IN) INVESTING ACTIVITIES</b>		
<b>CASH FLOWS FOR FINANCING ACTIVITIES</b>		
Net repayment of other short-term bank borrowings	(341)	465
increase in fixed deposit pledged	-	-
Proceed from issuance of shares	-	-
Repayments of hire purchases payables	(22)	(32)
Repayments of term loans	-	(34)
	<u>(363)</u>	<u>399</u>
<b>NET CASH FROM/ (USED IN) FINANCING ACTIVITIES</b>		
<b>NET (DECREASE) IN CASH AND CASH EQUIVALENTS</b>		
	(1,705)	(15)
Effect of changes in exchange rates	(1)	(10)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>		
	<u>5,828</u>	<u>168</u>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD*</b>		
	<u>4,122</u>	<u>143</u>
* Cash and cash equivalents included in the statement of cash flows comprise of the following:		
	RM'000	RM'000
Fixed deposits	-	205
Cash and bank balances	6,198	996
Current assets classified as held for sale	8	-
Bank overdraft	(2,084)	(1,058)
	<u>4,122</u>	<u>143</u>

(The condensed consolidated statement of cash flows should be read in conjunction with the audited financial statements for the financial year ended 31 December 2013 and the accompanying explanatory notes attached to the interim financial statements.)

**SERSOL BERHAD**

Company No. 602062-X  
(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FIRST QUARTER ENDED****31 March 2014**

(The figures have not been audited)

	Non - distributable		Attributable to Owners of the Parent					Total RM'000	Non-controlling Interest RM'000	Total Equity RM'000
	Share capital RM'000	Share premium RM'000	Exchange Translation reserve RM'000	Revaluation reserve RM'000	Warrants reserve RM'000	Other reserve RM'000	Accumulated losses RM'000			
As at 1 January 2014	19,290	3,767	(146)	3,994	7,692	(7,692)	(9,340)	17,565	(38)	17,527
Total comprehensive income for the period	-	-	1	-	-	-	(495)	(494)	(2)	(496)
Realisation of revaluation reserve	-	-	-	(14)	-	-	14	-	-	-
As at 31 March 2014	19,290	3,767	(145)	3,980	7,692	(7,692)	(9,821)	17,071	(40)	17,031
As at 1 January 2013	9,635	3,751	(166)	4,145	-	-	(7,700)	9,665	(35)	9,630
Total comprehensive income for the period	-	-	(6)	-	-	-	(438)	(444)	(10)	(454)
Realisation of revaluation reserve	-	-	-	(14)	-	-	14	-	-	-
As at 31 March 2013	9,635	3,751	(172)	4,131	-	-	(8,124)	9,221	(45)	9,176

(The condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the financial year ended 31 December 2013 and the accompanying explanatory notes attached to the interim financial statements.)

**A. EXPLANATORY NOTES IN ACCORDANCE WITH MFRS 134**

**A1. Basis of Preparation**

The unaudited condensed interim financial statements for the first quarter ended 31 March 2014 have been prepared in accordance with Malaysian Financial Reporting Standards ("MFRS") 134 Interim Financial Reporting issued by the Malaysian Accounting Standards Board and Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities") for the ACE Market.

The unaudited condensed interim financial statements should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 December 2013. These 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 financial year ended 31 March 2013.

These are the Group's condensed consolidated interim financial statements for part of the period covered by the Group's first MFRS framework annual financial statements and MFRS 1, First Time Adoption of Malaysian Financial Reporting Standards has been applied.

As at the date of these interim financial statements, the following MFRS, Amendments to MFRS and IC Interpretation were issued but not yet effective and have not been applied by the Group:

**MFRSs, Amendments to MFRSs and IC Interpretation effective for annual periods beginning on or after 1 January 2014**

1. Amendments to MFRS 10, Consolidated Financial Statements: Investment Entities
2. Amendments to MFRS 12, Disclosure of Interests in Other Entities: Investment Entities
3. Amendments to MFRS 127, Separate Financial Statements (2011): Investment Entities
4. Amendments to MFRS 132, Financial Instruments : Presentation – Offsetting Financial Assets and Financial Liabilities
5. Amendments to MFRS 136, Recoverable Amount Disclosures for Non-Financial Assets
6. Amendments to MFRS 139, Novation of Derivatives and Continuation of Hedge Accounting
7. Amendments to MFRS 2, Share-based payment: Annual Improvements to MFRSs 2010-2012 Cycle
8. Amendments to MFRS 3, Business Combinations: Annual Improvements to MFRSs 2010-2012 Cycle and Annual Improvements to MFRSs 2011-2013 Cycle
9. Amendments to MFRS 8, Operating Segments: Annual Improvements to MFRSs 2010-2012 Cycle
10. Amendments to MFRS 116, Property, Plant and Equipment: Annual Improvements to MFRSs 2010-2012 Cycle
11. Amendments to MFRS 124, Related Party Disclosures: Annual Improvements to MFRSs 2010-2012 Cycle
12. Amendments to MFRS 138, Intangible Assets: Annual Improvements to MFRSs 2010-2012 Cycle
13. Amendments to MFRS 13, Fair Value Measurement: Annual Improvements to MFRSs 2011-2013 Cycle
14. Amendments to MFRS 140, Investment Property: Annual Improvements to MFRSs 2011-2013 Cycle
15. Amendments to MFRS 119, Defined Benefit Plans: Employee Contributions

**MFRSs, Amendments to MFRSs and IC Interpretation effective for annual periods beginning on or after 1 January 2015**

1. MFRS 9 Financial Instruments (2009)
2. MFRS 9 Financial Instruments (2010)
3. Amendments to MFRS 7 Financial Instruments: Disclosures – Mandatory Effective Date of MFRS 9 and Transition Disclosure.
4. MFRS 9 Financial Instruments: Hedge Accounting
5. Amendments to MFRS 139 Financial Instruments: Recognition and Measurement

The transition to MFRS framework does not have any significant effects on these interim financial statements.

**A2. Seasonality or Cyclicity Factors**

The Group's interim operations for the quarter under review and financial period-to-date were not significantly affected by any seasonal or cyclical factors.

**A3. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows**

There were no other items affecting assets, liabilities, equity, net income or cash flows of the Group that are unusual because of their nature, size or incidence during the quarter under review and financial period-to-date.

**A4. Material Change in Estimates**

There were no changes in estimates amount reported as at to date that would have a material effect on the results for the current quarter under review and financial period-to-date.

**A5. Issuances, Cancellations, Repurchases, Resale and Repayments of Debt and Equity Securities**

There were no issuances, cancellations, repurchases, resale and repayments of debt and equity securities during the quarter under review and financial period-to-date.

	Ordinary share of RM0.10 each No of shares '000	RM'000
Share capital-issued and fully paid up as at 01.01.2014	192,902	19,290
Arising from exercise of Warrants	-	-
Share capital as at 31.03.2014	<u>192,902</u>	<u>19,290</u>

**A6. Dividend Paid**

There was no dividend paid during the quarter under review and financial period-to-date.

**A7. Segmental Reporting**

Segmental reporting of the Group's result for the financial period-to-date is as follows:

(a) Primary Reporting Format - Geographical Segment:-

	<u>INDIVIDUAL QUARTER</u>		<u>CUMULATIVE QUARTER</u>	
	Current Quarter 31 March 2014 RM'000	Preceding Year Corresponding Quarter 31 March 2013 RM'000	Current Year To Date 31 March 2014 RM'000	Preceding Year Corresponding Period 31 March 2013 RM'000
Revenue				
Malaysia	4,141	3,642	4,141	3,642
Thailand	793	903	793	903
People's Republic of China and Hong Kong	-	-	-	-
Others	-	-	-	-
Total including inter-segment sales	4,934	4,545	4,934	4,545
Eliminations of inter-segment sales	(1,012)	(620)	(1,012)	(620)
<b>Total Revenue</b>	<b>3,922</b>	<b>3,925</b>	<b>3,922</b>	<b>3,925</b>

**Loss Before Tax**

Segment results				
Malaysia	(477)	(459)	(477)	(459)
Thailand	16	90	16	90
People's Republic of China and Hong Kong	-	-	-	-
Others	(5)	(24)	(5)	(24)
	(466)	(393)	(466)	(393)
Finance costs	(28)	(53)	(28)	(53)
Share of profit of an associate	-	-	-	-
Eliminations	(8)	(6)	(8)	(6)
<b>Total Loss Before Tax</b>	<b>(502)</b>	<b>(452)</b>	<b>(502)</b>	<b>(452)</b>

**At 31 December 2013**

	Malaysia RM'000	Thailand RM'000	Others RM'000	Eliminations RM'000	Consolidated RM'000
Segment assets	36,693	1,297	5	(15,460)	22,535
Income tax assets	190	-	-	-	190
<b>Total assets</b>					<b>22,725</b>
Segment liabilities	7,125	1,177	-	(6,024)	2,278
Interest bearing - borrowings	2,545	78	-	-	2,623
Income tax liabilities	793	-	-	-	793
<b>Total liabilities</b>					<b>5,694</b>
Other segment information					
Capital expenditure	-	-	-	-	-
Depreciation of property, plant and equipment	88	11	-	-	99

(b) Secondary Reporting Format - Business Segments:-

	<u>INDIVIDUAL QUARTER</u>		<u>CUMULATIVE QUARTER</u>	
	Preceding Year		Preceding Year	
	Current Quarter	Corresponding	Current Year	Corresponding
	31 March	Quarter	To Date	Period
	31 March	31 March	31 March	31 March
	2014	2013	2014	2013
	RM'000	RM'000	RM'000	RM'000
<b>Revenue</b>				
Investment Holdings	334	60	334	60
Coatings Manufacturing	4,214	4,275	4,214	4,275
High Precision, Ferrous and Non-Ferrous Metal Trading	-	-	-	-
Others	386	210	386	210
Eliminations	(1,012)	(620)	(1,012)	(620)
<b>Total Revenue</b>	<b>3,922</b>	<b>3,925</b>	<b>3,922</b>	<b>3,925</b>
<b>Loss Before tax</b>				
Segment results				
Investment Holdings	(209)	(407)	(209)	(407)
Coatings Manufacturing	(169)	128	(169)	128
High Precision, Ferrous and Non-Ferrous Metal Trading	-	-	-	-
Others	(88)	(114)	(88)	(114)
	(466)	(393)	(466)	(393)
Finance costs	(28)	(53)	(28)	(53)
Share of profit of an associate	-	-	-	-
Eliminations	(8)	(6)	(8)	(6)
<b>Total Loss Before Tax</b>	<b>(502)</b>	<b>(452)</b>	<b>(502)</b>	<b>(452)</b>

**SERSOL BERHAD**

Company No. 602062-X  
(Incorporated in Malaysia)

**A8. Material Events Subsequent to the End of the Quarter under Review**

There was no material event subsequent to the end of the quarter under review that has not been reflected in the interim financial statement.

**A9. Changes in the composition of the Group**

**(A) Disposal of PT Multi Square**

The disposal of 240,000 shares of US Dollar One (USD1.00) each, representing its entire holding of 60% of the issued and paid-up share capital of PT Multi Square to Tuanku Muhammad Zamadilla Narukaya for a total consideration of Ringgit Malaysia One(RM1.00) ("the Disposal") had been completed on 31 March 2014.

The notification from Notaris Kota Banda Aceh, namely Sabaruddin Salam, SH on the completion of Disposal was received by the Company on 2 May 2014.

**A10. Changes in Contingent Liabilities or Contingent Assets**

There were no changes in the contingent liabilities or contingent assets of the Group during the quarter under review and financial period-to-date.

**B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS OF THE BURSA MALAYSIA SECURITIES BERHAD FOR THE ACE MARKET**

**B1. Review of Group's Results for the Current Quarter and Financial period-to-date Ended 31 March 2014**

For the current quarter and financial period-to-date under review, our Group revenue is RM3.922 million, showing a decrease of revenue by RM3,000, representing a decline of approximately 0.08% as compared to the corresponding financial quarter and period-to-date ended 31 March 2013. Our Group recorded a loss after taxation of RM0.497 million for the current quarter and current financial period-to-date ended 31 March 2014 as compared to the loss after taxation of RM0.447 million for the corresponding quarter ended 31 March 2013. The increase in losses for current quarter as compared to the corresponding financial quarter is due to the reduced the performance in Multi Square Coating (Thailand) Co. Ltd.

**B2. Variation of Results For the Current Quarter Ended 31 March 2014 against Immediate Preceding Quarter**

During the current quarter ended 31 March 2014, our Group revenue is RM3.922 million, showing a decrease of revenue of RM0.193 million, representing a decline of approximately 4.69% as compared to the revenue of RM4.115 million in the preceding quarter ended 31 December 2013. Our Group recorded a loss after taxation of RM0.497 million in the current quarter ended 31 March 2014, as compared to a loss after taxation of RM0.468 million in the previous quarter ended 31 December 2013. The increase in losses in the current quarter is mainly due to a lower demand in the Thailand and Malaysian coatings market.

**B3. Prospects for 2014**

Our Group will continue to improve upon the current mix of architectural, electrical & electronic and plastic coatings turnover and will expect an increase in the Group's turnover in the second half 2014. We are optimistic that by the second half of 2014 our Group's revenue will start to grow steadily. We are constantly looking for opportunities in both the upstream and downstream segments in the coatings industry.

**B4. Variance of Profit Forecast**

Not applicable as no profit forecast has been issued.

**B5. Tax Expense**

Tax expense comprises the following:

	Individual quarter ended		Cumulative quarter ended	
	31 March 2014	31 March 2013	31 March 2014	31 March 2013
	RM'000	RM'000	RM'000	RM'000
In respect of the current period:-				
Taxation	-	-	-	-
Deferred taxation	5	5	5	5
	5	5	5	5

No provision for taxation for current quarter as most of the subsidiaries have recorded losses and there are available unutilised tax losses for profit making subsidiaries.

**B6. Status of Corporate Proposal Announced**

**(A) Corporate Proposal**

There were no corporate proposals announced but not completed at the date of issue of this report.

**(B) Status of Utilisation of Proceeds**

**(i) Proceeds from Right Issues of Share with Warrants**

	Purpose	Proposed Utilisation	Actual Utilisation
		RM'000	RM'000
i)	Research & development	900	639
ii)	Purchase of plant and machinery	500	74
iii)	Repayment of bank borrowings	2,500	2,500
iv)	Working capital	5,235	5,235
iv)	Defray estimated expenses	500	500
	<b>Total</b>	<b>9,635</b>	<b>8,948</b>

**B7. Group Borrowings and Debt Securities**

The Group's borrowings, all repayable in Ringgit Malaysia, as at the end of the quarter under review are as follows:

	Secured RM'000	Unsecured RM'000	Total RM'000
<b>Short Term Borrowings</b>			
Trade Financing	351	-	351
Hire Purchase Payables	96	-	96
Bank Overdraft	2,084	-	2,084
	<u>2,531</u>	<u>-</u>	<u>2,531</u>
<b>Long Term Borrowings</b>			
Hire Purchase Payables	93	-	93
<b>Total</b>	<u>2,624</u>	<u>-</u>	<u>2,624</u>

**B8. Changes in Material Litigation Since the Last Annual Statement of Financial Position Date**

There were no changes in material litigation, including the status of pending material litigation since the date of issue of last report.

**B9. Dividend Proposed**

No dividend has been proposed during the quarter under review.

**B10. Memorandum of Understanding (MOU)**

The Board of Directors of Sersol had entered into MOU with Persatuan Kontraktor Melayu Malaysia (PKMM) on 4 September to establish a strategic synergy in that Sersol will supply the products, especially architectural and/ or decorative paint coatings under the brand name of Paint Products Cat1Malaysia (C1M) to PKMM and all their registered members.

The MOU is effective from the date of signing until 31 December 2014 unless extended in writing by the mutual consent of the Company and PKMM.

We are in constant engagement with members of PKMM and we expect to be making some progress in the near future.

**B11. Loss Per Share**

**Basic loss per share**

	Current quarter ended		Cumulative quarter ended	
	31 March 2014	31 March 2013	31 March 2014	31 March 2013
Net Loss attributed to owners of the parent for the period (RM'000)	(495)	(438)	(495)	(438)
Weighted Average Number of shares in issue ('000)	192,902	96,351	192,902	96,351
Basic loss per share (sen)	(0.26)	(0.45)	(0.26)	(0.45)

**Diluted loss per share**

Diluted loss per share is equal to the basic loss per share as there were no potential ordinary shares outstanding in both the previous and current financial period.

**B12. Auditors' Report of Preceding Annual Financial Statements**

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

**B13. Realised and unrealised losses disclosure**

The accumulated losses may be analysed as follows:

	As at 31.03.2013	As at 31.12.2013
	RM'000	RM'000
Realised	(7,921)	(7,414)
Unrealised	19	(13)
	<hr/>	<hr/>
	(7,902)	(7,427)
Less : Consolidation adjustments	(1,919)	(1,913)
<b>Total</b>	<hr/>	<hr/>
	(9,821)	(9,340)
	<hr/>	<hr/>

**B14. Loss Before Tax**

The following items have been included in arriving at loss before tax:

	Current quarter ended		Cumulative quarter ended	
	31 March 2014	31 March 2013	31 March 2014	31 March 2013
	RM'000	RM'000	RM'000	RM'000
Allowance for and write off of receivables	(5)	0	(5)	0
Allowance for and write off of inventories	-	-	-	-
Bad debts recovered	1	6	1	6
Depreciation and amortisation	(99)	(166)	(99)	(166)
Gain or (loss) on disposal of property, plant and equipment	12	13	12	13
Gain or (loss) on foreign exchange – Realised	2	15	2	15
Gain or (loss) on foreign exchange – Unrealised	15	41	15	41
Interest expense	(21)	(44)	(21)	(44)
Interest income	11	-	11	-