

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 31 December 2013

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

(The figures have not been audited)

	Individual Financial Quarter Ended		Cumulative Financial Quarter Ended	
	31.12.2013 RM'000	31.12.2012 RM'000	31.12.2013 RM'000	31.12.2012 RM'000
Revenue	5,462	4,795	20,626	18,361
Cost of sales	(2,141)	(2,642)	(6,575)	(7,953)
Gross profit	<u>3,321</u>	<u>2,153</u>	<u>14,051</u>	<u>10,408</u>
Other income	164	267	800	941
Other operating expenses	(410)	(432)	(1,557)	(1,524)
Marketing expenses	(12)	(8)	(33)	(35)
Administrative expenses	(1,151)	(1,042)	(3,930)	(3,793)
Finance costs	(7)	(16)	(41)	(69)
Profit before tax	<u>1,905</u>	<u>922</u>	<u>9,290</u>	<u>5,928</u>
Tax expense	(446)	(355)	(2,333)	(738)
Profit for the period	<u>1,459</u>	<u>567</u>	<u>6,957</u>	<u>5,190</u>
Other comprehensive income for the period, net of tax	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total comprehensive income for the period	<u>1,459</u>	<u>567</u>	<u>6,957</u>	<u>5,190</u>
Profit for the period attributable to:				
Owners of the parent	1,472	596	7,001	5,261
Non-controlling interests	(13)	(29)	(44)	(71)
	<u>1,459</u>	<u>567</u>	<u>6,957</u>	<u>5,190</u>
Earnings per share				
- Basic (sen)	<u>0.71</u>	<u>0.29</u>	<u>3.39</u>	<u>2.54</u>
- Diluted (sen)	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

(The unaudited Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.)

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 31 December 2013

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

(The figures have not been audited)

	Note	(Unaudited) 31.12.2013 RM'000	(Audited) 31.12.2012 RM'000
ASSETS			
Non-current assets			
Property, plant and equipment		7,294	7,941
Development costs		7,424	6,361
Intangible assets		-	51
Total non-current assets		14,718	14,353
Current assets			
Inventories		51	56
Trade and other receivables		4,754	6,715
Cash and cash equivalents	B7	24,044	26,331
Total current assets		28,849	33,102
TOTAL ASSETS		43,567	47,455
EQUITY AND LIABILITIES			
Equity attributable to owners of the parent			
Share capital		20,677	20,677
Reserves		18,455	19,725
Non-controlling interests		39,132	40,402
		12	(64)
TOTAL EQUITY		39,144	40,338

(The unaudited Condensed Consolidated Statements of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.)

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 31 December 2013

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

(The figures have not been audited)

	Note	(Unaudited) 31.12.2013 RM'000	(Audited) 31.12.2012 RM'000
EQUITY AND LIABILITIES			
(continued)			
Non-current liabilities			
Borrowings	B8	51	487
Deferred tax liabilities		880	871
Total non-current liabilities		931	1,358
Current liabilities			
Trade and other payables		2,618	5,074
Borrowings	B8	436	500
Current tax liabilities		438	185
Total current liabilities		3,492	5,759
TOTAL LIABILITIES		4,423	7,117
TOTAL EQUITY AND LIABILITIES		43,567	47,455
Net assets per share attributable to equity holders of the Company (RM)		0.19	0.20

(The unaudited Condensed Consolidated Statements of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.)

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 31 December 2013

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

(The figures have not been audited)

	Share Capital RM'000	Retained Earnings RM'000	Total Attributable to the Owners of the Parent RM'000	Non- Controlling Interests RM'000	Total Equity RM'000
<u>12 Months Period Ended</u>					
<u>31 December 2013</u>					
At 1 January 2013	20,677	19,725	40,402	(64)	40,338
Total comprehensive income for the period	-	7,001	7,001	(44)	6,957
Ordinary share contributed by non controlling interest of a subsidiary	-	-	-	120	120
Dividend paid	-	(8,271)	(8,271)	-	(8,271)
At 31 December 2013	<u>20,677</u>	<u>18,455</u>	<u>39,132</u>	<u>12</u>	<u>39,144</u>
<u>12 Months Period Ended</u>					
<u>31 December 2012</u>					
At 1 January 2012	20,677	18,600	39,277	7	39,284
Total comprehensive income for the period	-	5,261	5,261	(71)	5,190
Dividend paid	-	(4,136)	(4,136)	-	(4,136)
At 31 December 2012	<u>20,677</u>	<u>19,725</u>	<u>40,402</u>	<u>(64)</u>	<u>40,338</u>

(The unaudited Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.)

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 31 December 2013

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

(The figures have not been audited)

	Note	12 Months Period Ended	
		31.12.2013 RM'000	31.12.2012 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		9,289	5,928
Adjustments for:			
Amortisation of development costs		970	894
Amortisation of intangible assets		51	100
Depreciation of property, plant and equipment		1,164	1,047
Impairment loss on trade receivables		9	40
Reversal of impairment loss on trade receivables		-	(80)
Unrealised gain on foreign exchange		(36)	(87)
Loss/(Gain) on disposal of property, plant and equipment		4	(75)
Property, plant and equipment written off		*	2
Interest expense		41	69
Interest income from deposits with licensed banks		(714)	(783)
Operating profit before working capital changes		10,778	7,055
Changes in working capital:			
Decrease in inventories		5	4
Decrease in trade and other receivables		2,025	556
(Decrease)/Increase in trade and other payables		(2,460)	1,192
Cash generated from operations		10,348	8,807
Tax paid		(2,148)	(508)
Interest expense		(41)	(69)
Development costs incurred		(2,033)	(1,596)
Net cash from operating activities		6,126	6,634
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received		714	783
Purchase of property, plant and equipment		(554)	(1,101)
Proceeds from disposal of property, plant and equipment		33	83
Net cash used in investing activities		193	(235)

(The unaudited Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.)

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 31 December 2013

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (continued)

(The figures have not been audited)

	Note	12 Months Period Ended	
		31.12.2013 RM'000	31.12.2012 RM'000
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of			
- Finance lease liabilities		(360)	(331)
- Hire purchase liabilities		(139)	(88)
- Term loan		-	(891)
Dividend paid		(8,271)	(4,136)
Ordinary share contributed by non controlling interest of a subsidiary		120	-
Net cash used in financing activities		(8,650)	(5,446)
Net (decrease) / increase in cash and cash equivalents		(2,331)	953
Effects of exchange rate changes		44	46
Cash and cash equivalents at 1 January		26,331	25,332
Cash and cash equivalents at 31 December	B7	24,044	26,331

Notes:

* Denotes amount less than RM1,000

(The unaudited Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.)

A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 (“MFRS 134”)

A1. Basis of Preparation

The unaudited interim financial statements, for the period ended 31 December 2013, have been prepared in accordance with MFRS 134, *Interim Financial Reporting* issued by the Malaysian Accounting Standard Board (“MASB”) and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Securities”).

The unaudited interim financial statements should be read in conjunction with the annual audited financial statements of the Group for the financial year ended 31 December 2012. The explanatory notes attached to the interim financial statements provide an explanation of events and transaction that are significant to an understanding of the changes in the financial position and performance of the Group since the year ended 31 December 2012.

At the date of issuance of this unaudited interim financial statements, the MFRSs, amendments to MFRSs and IC Interpretation have been issued by MASB but not yet effective are as listed below:

Title	Effective Date
Amendments to MFRS 10 <i>Consolidated Financial Statements: Investment Entities</i>	1 January 2014
Amendments to MFRS 12 <i>Disclosure of Interest in Other Entities: Investment Entities</i>	1 January 2014
Amendments to MFRS 127 <i>Separate Financial Statements (2011): Investment Entities</i>	1 January 2014
Amendments to MFRS 132 <i>Offsetting Financial Assets and Financial Liabilities</i>	1 January 2014
Amendments to MFRS 136 <i>Recoverable Amount Disclosures for Non-Financial Assets</i>	1 January 2014
Amendments to MFRS 139 <i>Novation of Derivatives and Continuation of Hedge Accounting</i>	1 January 2014
IC Interpretation 21 <i>Levies</i>	1 January 2014
<i>Defined Benefit Plans: Employee Contributions</i> (Amendments to MFRS 119)	1 July 2014
Amendments to MFRSs <i>Annual Improvements 2010 – 2012 Cycle</i>	1 July 2014
Amendments to MFRSs <i>Annual Improvements 2011 – 2013 Cycle</i>	1 July 2014
<i>Mandatory Effective Date of MFRS 9 and Transition Disclosures</i>	Deferred
MFRS 9 <i>Financial Instruments (2009)</i>	Deferred
MFRS 9 <i>Financial Instruments (2010)</i>	Deferred
MFRS 9 <i>Financial Instruments</i> (Hedge Accounting and Amendments to MFRS 9, MFRS 7 and MFRS 139)	Deferred

A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 (“MFRS 134”) (continued)

A2. Auditors’ Report on Preceding Annual Financial Statements

The auditors' report on the audited annual financial statements for the financial year ended 31 December 2012 was not qualified.

A3. Seasonality or Cyclicity of Interim Operations

There were no seasonal or cyclical factors affecting the results of the Group for the current financial quarter under review.

A4. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows

During the current financial quarter under review, there were no items or events that arose, which affected assets, liabilities, equity, net income or cash flows, that are unusual by reason of their nature, size or incidence.

A5. Material Changes in Accounting Estimates

There was no material changes in estimates of amounts reported in the prior financial year that has a material effect on the current financial quarter under review.

A6. Issuances, Cancellation, Repurchases, Resale and Repayments of Debts and Equity Securities

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

A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 (“MFRS 134”) (continued)

A7. Dividends Paid and Distributed

On 30 May 2013, the Board of Directors had declared a first interim tax exempt dividend of 15% equivalent to 1.5 sen per ordinary share of RM0.10 each, amounting to approximately RM3.10 million in respect of the financial year ended 31 December 2013. The dividend was paid to the shareholders of EForce on 08 July 2013.

On 03 September 2013, the Board of Directors had declared a second interim tax exempt dividend of 25% equivalent to 2.5 sen per ordinary share of RM0.10 each, amounting to approximately RM5.17 million in respect of the financial year ended 31 December 2013. The dividend was paid to the shareholders of EForce on 10 October 2013.

On 25 February 2014, the Board of Directors had declared a first interim tax exempt dividend of 15% equivalent to 1.5 sen per ordinary share of RM0.10 each, amounting to approximately RM3.10 million in respect of financial year ending 31 December 2014. The dividend will be paid to the shareholders of EForce on 28 March 2014.

In respect of the financial year ended 31 December	12 Months Period Ended	
	31.12.2014	31.12.2013
	RM'000	RM'000
2013: First interim tax exempt dividend of 1.5 sen per ordinary share of RM0.10, paid on 08 July 2013	N/A	3,102
: Second interim tax exempt dividend of 2.5 sen per ordinary share of RM0.10, paid on 10 October 2013	N/A	5,169
2014: First interim tax exempt dividend of 1.5 sen per ordinary share of RM0.10, will be paid on 28 March 2014	3,102	N/A
	3,102	8,271

A8. Segmental Reporting

Segment information is presented in respect of the Group’s business segments.

- (i) Application Solutions (“AS”)
 - Sales of software applications and product on an outright purchase basis.
- (ii) Application Services Providers (“ASP”)
 - Income from outsourcing service charge which is volume and transaction based.
- (iii) Maintenance Services
 - Provision of maintenance services

A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 (“MFRS 134”) (continued)

A8. Segmental Reporting (continued)

(a) Individual Quarter

<u>3 Months Period Ended</u> <u>31 December 2013</u>	AS RM'000	ASP RM'000	Maintenance Services RM'000	Total RM'000
Revenue				
Total revenue	1,241	3,846	412	5,499
Inter-segment revenue	-	(37)	-	(37)
Revenue from external customers	1,241	3,809	412	5,462
Results				
Segment results	191	1,366	186	1,743
Finance costs	-	(7)	-	(7)
Interest income from deposits with licensed bank				169
Profit before tax				1,905
Income tax expense				(446)
Net profit for the period / Total comprehensive income for the period				1,459

<u>3 Months Period Ended</u> <u>31 December 2012</u>	AS RM'000	ASP RM'000	Maintenance Services RM'000	Total RM'000
Revenue				
Total revenue	1,883	2,735	180	4,798
Inter-segment revenue	-	(3)	-	(3)
Revenue from external customers	1,883	2,732	180	4,795
Results				
Segment results	278	400	58	736
Finance costs	-	(16)	-	(16)
Interest income from deposits with licensed bank				202
Profit before tax				922
Income tax expense				(355)
Net profit for the period / Total comprehensive income for the period				567

A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 (“MFRS 134”) (continued)

A8. Segment Reporting (continued)

(b) Cumulative quarter

<u>12 Months Period Ended</u>	AS	ASP	Maintenance	Total
<u>31 December 2013</u>	RM’000	RM’000	Services	RM’000
			RM’000	
Revenue				
Total revenue	3,821	14,368	2,490	20,679
Inter-segment revenue	-	(53)	-	(53)
Revenue from external customers	3,821	14,315	2,490	20,626
Results				
Segment results	1,411	5,826	1,380	8,617
Finance costs	-	(41)	-	(41)
Interest income from deposits with licensed bank				714
Profit before tax				9,290
Income tax expense				(2,333)
Net profit for the period / Total comprehensive income for the period				6,957

<u>12 Months Period Ended</u>	AS	ASP	Maintenance	Total
<u>31 December 2012</u>	RM’000	RM’000	Services	RM’000
			RM’000	
Revenue				
Total revenue	7,202	10,482	691	18,375
Inter-segment revenue	-	(14)	-	(14)
Revenue from external customers	7,202	10,468	691	18,361
Results				
Segment results	2,299	2,628	287	5,214
Finance costs	-	(69)	-	(69)
Interest income from deposits with licensed bank				783
Profit before tax				5,928
Income tax expense				(783)
Net profit for the period / Total comprehensive income for the period				5,190

A. Explanatory Notes Pursuant to Malaysian Financial Reporting Standard 134 (“MFRS 134”) (continued)

A10. Changes in the Composition of the Group

There was no material event subsequent to the current financial quarter ended 31 December 2013 up to the date of the announcement of this report which is likely to substantially affect the results of the operations of the Group for the current financial quarter under review

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

A11. Changes in Contingent Liabilities or Contingent Assets

There were no material contingent liabilities or contingent assets for the current financial quarter under review.

A12. Recurrent Related Party Transactions (“RRPT”)

There were no RRPT in the Group during the current financial quarter under review.

A13. Capital Commitments

On 13 November 2013, Excel Force MSC Berhad (‘the Company’) has entered into an Sales & Purchase agreement with Plaza 33 Sdn Bhd for the purchase of a new office premises occupying the entire floor at Level 13, Tower A, Plaza 33. The total purchase consideration is RM14,500,000.00.

As at 31 December 2013, the Company has paid the 10% of the total purchase consideration. The said acquisition was completed on 11 February 2014.

B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B)

B1. Review of Group's Performance

Current Year- to date vs. Previous Year-to date

For the financial year ended 31 December 2013, the Group registered a turnover of RM20.626 million, 12% (or RM2.265 million) higher than the same period last year. The increase in the revenue was mainly due to growth contribution from Maintenance and Application Service Provider (ASP) segment, which achieved 261% and 34% growth respectively.

The Gross Profit (GP) for the 12 months period ended 31 December 2013 has increased by RM3.642 million to RM14.050 million, 35% higher compared to previous year corresponding period. This is mainly due to lower purchases and lower direct technical staff cost. The GP margin has also increased from 57% to 68%.

The Profit Before Tax (PBT) for the 12 months ended 31 December 2013 increased from RM5.927 million to RM9.289 million, a growth of RM3.362 million (or 57%) compared to previous year of the same period. The resultant Profit After Tax (PAT) hereby increased from RM5.190 million to RM6.957 million, represent 34% (RM1.767 million) improvement compared to the same correspondence period last year.

B2. Variation of Results against Preceding Quarter

	Q4 2013	Q3 2013	< -- Increase/(decrease) by -- >	
	RM'000	RM'000	RM'000	%
Revenue	5,462	4,812	650	13.50
PBT (Profit before tax)	1,906	2,221	(315)	-14.20
PAT (Profit after Tax)	1,459	1,618	(159)	-9.80

The Group's revenue for current quarter increased by RM650K or 13.5% to RM5.462 million compared to the immediate preceding quarter. This was mainly due to higher sales generated from Application Solution (AS) segment.

PBT in current quarter stood at RM1.906 million, decrease of 14.2% or RM315K compared to immediate preceding quarter mainly due to higher purchases and increase in administrative expenses. For PAT, it register a decrease of RM159K (9.8%) to RM1.467 million compared to immediate preceding quarter.

B3. Prospects for 2014

Looking ahead, the Group will continue to focus on enhancement, development and implementation of its products. In spite of uncertainties in world economic climate, the Board remains optimistic of achieving a satisfactory performance for the financial year ended 31 December 2014.

B4. Variance of Profit Forecast and Shortfall in Profit Guarantee

The Group has not issued any profit forecast nor profit guarantee for the current financial quarter under review and the financial period to-date.

B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B) (continued)

B5. Taxation

The taxation charge for the individual financial quarter and the cumulative financial quarter are as follows:

	Individual Financial Quarter Ended		Cumulative Financial Quarter Ended	
	31.12.13 RM'000	31.12.12 RM'000	31.12.13 RM'000	31.12.12 RM'000
Income tax	437	302	2,324	685
Deferred tax	9	53	9	53
	<u>446</u>	<u>355</u>	<u>2,333</u>	<u>738</u>

The significant increase in taxation is due to the tax exempt pioneer status that expired since 15 May 2012.

B6. Status of Corporate Proposals

There were no corporate proposals announced as at the date of this quarterly report.

B7. Cash and cash equivalents

The Group cash and cash equivalents as at 31 December 2013 comprise of:-

	RM'000
Cash in hand	13
Cash at banks	1,119
Deposits with licensed banks	22,912
	<u>24,044</u>

B8. Group Borrowings and Debt Securities

The Group borrowings as at 31 December 2013 were as follow:-

	Finance Lease RM'000	Hire Purchase RM'000	Total RM'000
Current	287	149	436
Non- current	-	51	51
	<u>287</u>	<u>200</u>	<u>487</u>

B9. Off Balance Sheet Financial Instruments

The Company does not have any off balance sheet financial instruments as at the date of this report.

B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B) (continued)

B10. Material Litigation

The Group is not engaged in any material litigation either as plaintiff or defendant and the Board does not have any knowledge of any proceedings pending or threatened against the Group as at the date of this report.

B11. Dividends

On 30 May 2013, the Board of Directors had declared a first interim tax exempt dividend of 15% equivalent to 1.5 sen per ordinary share of RM0.10 each, amounting to approximately RM3.10 million in respect of the financial year ended 31 December 2013. The dividend was paid to the shareholders of EForce on 08 July 2013.

On 03 September 2013, the Board of Directors had declared a second interim tax exempt dividend of 25% equivalent to 2.5 sen per ordinary share of RM0.10 each, amounting to approximately RM5.17 million in respect of the financial year ended 31 December 2013. The dividend was paid to the shareholders of EForce on 10 October 2013.

On 25 February 2014, the Board of Directors had declared a first interim tax exempt dividend of 15% equivalent to 1.5 sen per ordinary share of RM0.10 each, amounting to approximately RM3.10 million in respect of financial year ending 31 December 2014. The dividend will be paid to the shareholders of EForce on 28 March 2014.

	12 Months Period Ended	
	31.12.2014	31.12.2013
In respect of the financial year ended 31 December	RM'000	RM'000
2013: First interim tax exempt dividend of 1.5 sen per ordinary share of RM0.10, paid on 08 July 2013	N/A	3,102
2013: Second interim tax exempt dividend of 2.5 sen per ordinary share of RM0.10, paid on 10 October 2013	N/A	5,169
2014: First interim tax exempt dividend of 1.5 sen per ordinary share of RM0.10, will be paid on 28 March 2014	3,102	N/A
	<u>3,102</u>	<u>8,271</u>

B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B) (continued)

B12. Earnings per Share ("EPS")

	Individual Financial Quarter Ended		Cumulative Financial Quarter Ended	
	31.12.13	31.12.12	31.12.13	31.12.12
<u>(a) Basic EPS</u>				
Net profit for the period (RM'000)	1,472	596	7,001	5,261
Weighted average number of ordinary shares in issue ('000)	206,768	206,768	206,768	206,768
Basic EPS (sen)	<u>0.71</u>	<u>0.29</u>	<u>3.39</u>	<u>2.54</u>

The calculation of the basic EPS is based on the net profit (attributable to the owners of the parent) for the current financial quarter under review and the cumulative financial quarter ended 31 December 2013, divided by the adjusted weighted average number of ordinary shares of RM0.10 each in issue during the current financial quarter and the said cumulative financial quarter.

(b) Diluted EPS

The Group does not have in issue any financial instruments, convertible securities and / or other contracts that may entitle its holders to new ordinary shares and therefore dilute its basic earnings per share.

B13. Realised and Unrealised Profits

The breakdown of retained profits of the Group as at 31 December 2013 into realised and unrealised profits, pursuant to the directive issued by Bursa Securities dated 25 March 2010, is as follow:

	As At 31.12.13 RM'000	As At 30.09.13 RM'000
Total retained profits of the Company and its subsidiaries:		
- Realised	19,134	17,682
- Unrealised loss	(916)	(923)
	<u>18,218</u>	<u>16,759</u>
Add: Consolidation adjustments	237	224
Total Group retained profits as per consolidated accounts	<u>18,455</u>	<u>16,983</u>

The disclosure of realised and unrealised 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.

B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B) (continued)

B14. Profit for the Period

	Individual Financial Quarter Ended		Cumulative Financial Quarter Ended	
	31.12.13 RM'000	31.12.12 RM'000	31.12.13 RM'000	31.12.12 RM'000
Profit for the period is arrived after charging:				
Amortisation of development costs	243	223	970	894
Amortisation of intangible assets	-	25	51	100
Depreciation of property, plant and equipment	300	288	1,164	1,047
Finance costs	7	16	41	69
Impairment loss on trade receivables	-	16	9	40
Loss on foreign exchange	17	19	7	25
Loss on disposal of property, plant and equipment	-	2	4	-
Property, plant and equipment written off	-	-	*	2
	<hr/>	<hr/>	<hr/>	<hr/>
and after crediting:				
Gain on disposal of property, plant and equipment	-	-	-	75
Gain on foreign exchange	11	-	78	-
Interest income from deposits with licensed bank	169	220	714	783
Reversal of impairment loss on trade receivables	-	-	-	80
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Notes:

* Denotes amount less than RM1,000