

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 31 December 2014

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	
	31.12.2014 RM'000	31.12.2013 RM'000	31.12.2014 RM'000	31.12.2013 RM'000
Revenue	5,957	5,462	21,874	20,626
Cost of sales	(1,718)	(2,141)	(6,498)	(6,575)
Gross profit	<u>4,239</u>	<u>3,321</u>	<u>15,376</u>	<u>14,051</u>
Other income	160	164	1,964	800
Other operating expenses	(952)	(410)	(2,578)	(1,557)
Marketing expenses	(45)	(12)	(63)	(33)
Administrative expenses	(1,228)	(1,151)	(4,364)	(3,930)
Finance costs	(1)	(7)	(10)	(41)
Profit before tax	<u>2,173</u>	<u>1,905</u>	<u>10,325</u>	<u>9,290</u>
Tax expense	32	(446)	(1,481)	(2,333)
Profit for the period	<u>2,205</u>	<u>1,459</u>	<u>8,844</u>	<u>6,957</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>2,205</u>	<u>1,459</u>	<u>8,844</u>	<u>6,957</u>
Profit for the period attributable to:				
Owners of the parent	2,116	1,472	8,628	7,001
Non-controlling interests	89	(13)	216	(44)
	<u>2,205</u>	<u>1,459</u>	<u>8,844</u>	<u>6,957</u>
Earnings per share				
- Basic (sen)	<u>1.02</u>	<u>0.71</u>	<u>4.17</u>	<u>3.39</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 Comprehensive Income 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.)

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 31 December 2014

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

(The figures have not been audited)

	(Unaudited) 31.12.2014 RM'000	(Audited) 31.12.2013 RM'000
	Note	
ASSETS		
Non-current assets		
Property, plant and equipment	18,357	7,294
Development costs	8,552	7,424
Goodwill	33	-
Total non-current assets	26,942	14,718
Current assets		
Inventories	65	51
Trade and other receivables	6,980	4,754
Cash and cash equivalents	20,547	24,044
	B7	
Total current assets	27,592	28,849
TOTAL ASSETS	54,534	43,567
EQUITY AND LIABILITIES		
Equity attributable to owners of the parent		
Share capital	20,677	20,677
Reserves	21,914	18,455
	42,591	39,132
Non-controlling interests	491	12
TOTAL EQUITY	43,082	39,144

(The unaudited Condensed Consolidated Statements of Comprehensive Income 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.)

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 31 December 2014

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

(The figures have not been audited)

	Note	(Unaudited) 31.12.2014 RM'000	(Audited) 31.12.2013 RM'000
EQUITY AND LIABILITIES			
(continued)			
Non-current liabilities			
Borrowings	B8	6,201	51
Deferred tax liabilities		346	880
Total non-current liabilities		6,547	931
Current liabilities			
Trade and other payables		3,404	2,618
Borrowings	B8	1,033	436
Current tax liabilities		468	438
Total current liabilities		4,905	3,492
TOTAL LIABILITIES		11,452	4,423
TOTAL EQUITY AND LIABILITIES		54,534	43,567
Net assets per share attributable to equity holders of the Company (RM)		0.21	0.19

(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 2013 and the accompanying explanatory notes attached to the interim financial statements.)

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 31 December 2014

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 2014</u>					
At 1 January 2014	20,677	18,455	39,132	12	39,144
Total comprehensive income for the period	-	8,628	8,628	216	8,844
Ordinary shares subscribed by non-controlling interests of a subsidiary	-	-	-	294	294
Retained earnings carried forward by non-controlling interest of a subsidiary	-	-	-	(31)	(31)
Dividend paid	-	(5,169)	(5,169)	-	(5,169)
At 31 December 2014	<u>20,677</u>	<u>21,914</u>	<u>42,591</u>	<u>491</u>	<u>43,082</u>
<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 shares subscribed	-	-	-	120	120
Dividend declared	-	(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>

(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 2013 and the accompanying explanatory notes attached to the interim financial statements.)

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 31 December 2014

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

(The figures have not been audited)

	Note	12 Months Period Ended	
		31.12.2014 RM'000	31.12.2013 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		10,325	9,290
Adjustments for:			
Amortisation of development costs		996	970
Amortisation of intangible assets		-	51
Depreciation of property, plant and equipment		1,415	1,164
Impairment loss on trade receivables		-	9
Unrealised gain on foreign exchange		(28)	(36)
(Gain)/Loss on disposal of property, plant and equipment		(1,383)	4
Product development cost written off		451	-
Property, plant and equipment written off		2	*
Interest expense		10	41
Interest income from deposits with licensed banks		(319)	(714)
Operating profit before working capital changes		11,469	10,779
Changes in working capital:			
Decrease/(Increase) in inventories		(13)	5
(Increase)/Decrease in trade and other receivables		(1,801)	2,024
Increase in trade and other payables		127	(2,460)
Increase in development costs		(2,575)	(2,033)
Cash generated from operations		7,207	8,315
Tax paid		(1,999)	(2,148)
Net cash from operating activities		5,208	6,167
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received		319	714
Acquisition of new subsidiary		(306)	-
Purchase of property, plant and equipment		(16,260)	(554)
Proceeds from disposal of property, plant and equipment		5,350	33
Net cash used in investing activities		(10,897)	193

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 31 December 2014

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (continued)

(The figures have not been audited)

	Note	12 Months Period Ended	
		31.12.2014 RM'000	31.12.2013 RM'000
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of			
- Finance lease liabilities		(287)	(360)
- Hire purchase liabilities		(148)	(139)
- Term loan		(817)	-
Dividend payment		(5,169)	(8,271)
Interest paid		(10)	(41)
Term loan raised		8,000	-
Proceed from issuance of ordinary shares		306	-
Ordinary share contributed by non controlling interest of a subsidiary		294	120
Net cash used in financing activities		2,169	(8,691)
Net increase in cash and cash equivalents		(3,520)	(2,331)
Effects of exchange rate changes		23	44
Cash and cash equivalents at 1 January		24,044	26,331
Cash and cash equivalents at 31 December	B7	20,547	24,044

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 2013 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 2014, 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 2013. 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 2013.

Since the previous annual audited financial statements as at 31 December 2013 were issued, the Group has adopted the Malaysia Financial Reporting Standards (“MFRS”) framework issued by MASB with effect from 1 January 2012. This MFRS framework was introduced by the MASB in order to fully converged Malaysia’s existing Financial Reporting Standards (“FRS”) framework with the International Financial Reporting Standards (“IFRS”) framework issued by the International Accounting Standards Board.

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:

New MFRSs adopted during the financial year:

The Group and Company adopted the following Standards of the MFRS Framework that were issued by the Malaysian Accounting Standards Board (“MASB”) during the financial year.

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

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 2013 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.

A7. Dividends Paid and Distributed

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 was paid to the shareholders of EForce on 28 March 2014.

On 21 November 2014, the Board of Directors had declared a second interim tax exempt dividend of 10% equivalent 1.0 sen per ordinary share of RM0.10 each, amounting to approximately RM2.06 million in respect of financial year ending 31 December 2014. The dividend was paid to the shareholders of EForce on 22 December 2014.

On 24 February 2015, the Board of Directors had declared a first interim tax exempt dividend of 10% equivalent 1.0 sen per ordinary share of RM0.10 each, amounting to approximately RM2.06 million in respect of financial year ending 31 December 2015. The dividend will be paid to the shareholders of EForce on 31 March 2015.

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

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.

A8 Segment Reporting

(a) Individual quarter

<u>3 Months Period Ended</u> <u>31 December 2014</u>	AS RM’000	ASP RM’000	Maintenance Services RM’000	Total RM’000
Revenue				
Total revenue	1,050	4,605	430	6,085
Inter-segment revenue	-	(128)	-	(128)
Revenue from external customers	1,050	4,477	430	5,957
Results				
Segment results	362	1,501	212	2,075
Finance costs	-	(1)	-	(1)
Interest income from deposits with licensed bank	17	75	7	99
Profit before tax				2,173
Income tax expense				32
Net profit for the period / Total comprehensive income for the period				2,205

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

A8. Segment Reporting (continued)

<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	193	1,361	188	1,742
Finance costs	-	(7)	-	(7)
Interest income from deposits with licensed bank	38	118	13	169
Profit before tax				1,904
Income tax expense				(437)
Net profit for the period / Total comprehensive income for the period				1,467

(b) Cumulative quarter

<u>12 Months Period Ended</u> <u>31 December 2014</u>	AS RM'000	ASP RM'000	Maintenance Services RM'000	Total RM'000
Revenue				
Total revenue	4,244	16,545	1,703	22,492
Inter-segment revenue	-	(618)	-	(618)
Revenue from external customers	4,244	15,927	1,703	21,874
Results				
Segment results	2,198	6,794	1,024	10,016
Finance costs	-	(10)	-	(10)
Interest income from deposits with licensed bank	62	232	25	319
Profit before tax				10,325
Income tax expense				(1,481)
Net profit for the period / Total comprehensive income for the period				8,844

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

A8. Segmental Reporting (continued)

<u>12 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	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	1,637	5,945	1,034	8,616
Finance costs	-	(41)	-	(41)
Interest income from deposits with licensed bank	132	496	86	714
Profit before tax				9,289
Income tax expense				(2,323)
Net profit for the period / Total comprehensive income for the period				6,956

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

A9. Significant Events during the Financial Year

On 3 November 2014, Excel Force acquired 51% equity interest of the entire share capital of Winvest for a total cash consideration of RM306K.

Details of the net assets acquired were as follows:

	2014 RM’000
Total identifiable net assets of Winvest as at date of acquisition	536
Less: Non-controlling interest measured based on their proportionate interest in the recognised amounts of the acquiree’s identifiable net assets	(263)
Identified net assets acquired at 51%	<u>273</u>
Goodwill arising from acquisition	<u>33</u>
Purchase consideration settled in cash	<u><u>306</u></u>

A10. Subsequent Material Event

There was no material event subsequent to the current financial quarter ended 31 December 2014 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.

A11. Changes in the Composition of the Group

On 3 November 2014, Excel Force acquired 51% equity interest of the entire share capital of Winvest for a total cash consideration of RM306K. Detail please refer to note A9 above.

A12. Changes in Contingent Liabilities or Contingent Assets

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

A13. Recurrent Related Party Transactions (“RRPT”)

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

A14. Capital Commitments

As at 31 December 2014, the Group has no material capital commitment in respect of property, plant and equipment.

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 12 months ended 31 December 2014, the Group recorded revenue of RM21.87 million, increased by RM1.25 million or 6% compared to the same correspondence period last year. The increase in revenue was mainly due to higher revenue contributed from Application Service Provider (ASP) segment, increase by RM1.61 million. While Application Solution (AS) segment registered an increase in revenue of RM424K, Maintenance segment revenue decrease by RM787K compared to the same correspondence period last year.

The profit before tax (PBT) for the 12 months under reviewed stood at RM10.33 million, increased by RM1.04 million or 11% compared to same correspondence period last year. The increase was mainly contributed by the gain arise from disposal of Jaya One office amounting to RM1.6 million. However, this was reduced by one off expenses incurred on bonus issued of warrants, processing fees incurred on the disposal of Jaya One office and higher premises maintenance cost after moving to the new office.

The profit after tax (PAT) recorded at RM8.84 million, increase by of 27% or RM1.89 million compared to correspondence period last year.

B2. Variation of Results against Preceding Quarter

	Q4 2014	Q3 2014	< ----- Increase ----- >	
	RM'000	RM'000	RM'000	%
Revenue	5,957	4,276	1,681	39.3
Profit before tax (PBT)	2,174	2,619	(445)	(17.1)
Profit after tax (PAT)	2,205	2,418	(213)	(8.8)

The Group's revenue for current quarter recorded at RM5.96 million, increase by RM1.68 million or 39.3% compared to the immediate preceding quarter. This is mainly due to higher sales revenue recorded from ASP and AS segment.

PBT for the period under review stood at RM2.17 million, decrease of RM445K or 17.1% compared to immediate preceding quarter. This is mainly due to the gain of RM1.57 million arises from the disposal of Jaya One Office in the preceding quarter and the write off of development expenses amounting to RM451K in the current quarter.

PAT for the current quarter stood at RM2.2 million, decrease by RM213K or 8.8% compared to immediate preceding quarter. The reduction is mitigated by the write back of deferred taxation amounting to RM545K

B3. Prospects for 2015

The Group will continue to focus on enhancement, development and implementation of its products. Barring any unforeseen circumstances, the Board is optimistic of achieving a satisfactory performance for the financial year ending 31 December 2015.

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

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.

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	
	31.12.14 RM'000	31.12.13 RM'000	31.12.14 RM'000	31.12.13 RM'000
Income tax	515	437	2,028	2,324
Deferred tax	(547)	9	(547)	9
	<u>(32)</u>	<u>446</u>	<u>1,481</u>	<u>2,333</u>

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 2014 comprise of:-

	RM'000
Cash in hand	28
Cash at banks	8,853
Deposits with licensed banks	11,666
	<u>20,547</u>

B8. Group Borrowings and Debt Securities

The Group borrowings as at 31 December 2014 were as follow:-

	Term Loan RM'000	Finance Lease RM'000	Hire Purchase RM'000	Total RM'000
Current	981	-	51	1,032
Non- current	6,202	-	-	6,202
	<u>7,183</u>	<u>-</u>	<u>51</u>	<u>7,234</u>

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

B9. Off Balance Sheet Financial Instruments

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

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 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 was paid to the shareholders of EForce on 28 March 2014.

On 21 November 2014, the Board of Directors had declared a second interim tax exempt dividend of 10% equivalent 1.0 sen per ordinary share of RM0.10 each, amounting to approximately RM2.06 million in respect of financial year ending 31 December 2014. The dividend was paid to the shareholders of EForce on 22 December 2014.

On 24 February 2015, the Board of Directors had declared a first interim tax exempt dividend of 10% equivalent 1.0 sen per ordinary share of RM0.10 each, amounting to approximately RM2.06 million in respect of financial year ending 31 December 2015. The dividend will be paid to the shareholders of EForce on 31 March 2015.

B12. Earnings per Share ("EPS")

	Individual Financial		Cumulative Financial	
	Quarter Ended	Quarter Ended	Quarter Ended	Quarter Ended
	31.12.14	31.12.13	31.12.14	31.12.13
<u>(a) Basic EPS</u>				
Net profit attributable to equity holders of the Company (RM'000)	2,116	1,472	8,628	7,001
Weighted average number of ordinary shares in issue ('000)	206,768	206,768	206,768	206,768
Basic EPS (sen)	<u>1.02</u>	<u>0.71</u>	<u>4.17</u>	<u>3.39</u>

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

B12. Earnings per Share ("EPS") (Continue)

	Individual Financial		Cumulative Financial	
	Quarter Ended		Quarter Ended	
	31.12.14	31.12.13	31.12.14	31.12.13
<u>(b) Diluted EPS</u>				
Diluted EPS (sen)	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

B13. Realised and Unrealised Profits

The breakdown of retained profits of the Group as at 31 December 2014 into realised and unrealised profits, pursuant to the directive issued by Bursa Securities dated 25 March 2010, is as follow:

	As At	As At
	31.12.14	31.12.13
	RM'000	RM'000
Total retained profits of the Company and its subsidiaries:		
- Realised	22,254	19,062
- Unrealised loss	(317)	(844)
	<u>21,937</u>	<u>18,218</u>
Add: Consolidation adjustments	(23)	237
Total Group retained profits as per consolidated accounts	<u>21,914</u>	<u>18,455</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	
	31.12.14 RM'000	31.12.13 RM'000	31.12.14 RM'000	31.12.13 RM'000
Profit for the period is arrived after charging:				
Amortisation of development costs	249	243	996	970
Amortisation of intangible assets	-	-	-	51
Depreciation of property, plant and equipment	370	300	1,415	1,164
Finance costs	1	7	10	41
Impairment loss on trade receivables	-	-	-	9
Loss on foreign exchange	2	17	7	7
Property, plant and equipment written off	-	-	-	4
Product development cost written off	451	-	451	-
Loss on disposal of property, plant and equipment	1	-	221	*
and after crediting:				
Gain on disposal of property, plant and equipment	34	-	1,604	-
Gain on foreign exchange	26	11	30	78
Interest income from deposits with licensed bank	100	169	319	714
Reversal of impairment loss on trade receivables	-	-	-	-

Notes:

* Denotes amount less than RM1,000