

**Interim Financial Report on Consolidated Results for the Financial Quarter Ended 30 September 2015**

**CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME**

*(The figures have not been audited)*

	Individual Financial Quarter Ended		Cumulative Financial Quarter Ended	
	30.09.2015 RM'000	30.09.2014 RM'000	30.09.2015 RM'000	30.09.2014 RM'000
Revenue	6,288	4,275	18,906	15,917
Cost of sales	(2,257)	(1,490)	(6,102)	(4,780)
<b>Gross profit</b>	<b>4,031</b>	<b>2,785</b>	<b>12,804</b>	<b>11,137</b>
Other income	190	1,646	436	1,804
Other operating expenses	(498)	(733)	(1,510)	(1,626)
Marketing expenses	(14)	(4)	(99)	(19)
Administrative expenses	(1,407)	(1,073)	(4,162)	(3,135)
Finance costs	-	(2)	(1)	(9)
<b>Profit before tax</b>	<b>2,302</b>	<b>2,619</b>	<b>7,468</b>	<b>8,152</b>
Tax expense	(379)	(201)	(1,683)	(1,513)
<b>Profit for the period</b>	<b>1,923</b>	<b>2,418</b>	<b>5,785</b>	<b>6,639</b>
<b>Other comprehensive income for the period, net of tax</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income for the period</b>	<b>1,923</b>	<b>2,418</b>	<b>5,785</b>	<b>6,639</b>
<b>Profit for the period attributable to:</b>				
Owners of the parent	1,772	2,384	5,725	6,512
Non-controlling interests	151	34	60	127
	<b>1,923</b>	<b>2,418</b>	<b>5,785</b>	<b>6,639</b>
<b>Earnings per share</b>				
- Basic (sen)	0.86	1.15	2.77	3.15
- Diluted (sen)	N/A	N/A	N/A	N/A

*(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 2014 and the accompanying explanatory notes attached to the interim financial statements.)*

**Interim Financial Report on Consolidated Results for the Financial Quarter Ended 30 September 2015**

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

*(The figures have not been audited)*

	(Unaudited) 30.09.2015 RM'000	(Audited) 31.12.2014 RM'000
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	17,618	18,357
Development costs	9,633	8,552
Goodwill on consolidation	32	32
<b>Total non-current assets</b>	27,283	26,941
<b>Current assets</b>		
Inventories	104	65
Trade and other receivables	7,685	6,980
Cash and cash equivalents	19,891	20,547
<b>Total current assets</b>	27,680	27,592
<b>TOTAL ASSETS</b>	<b>54,963</b>	<b>54,533</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to owners of the parent</b>		
Share capital	20,677	20,677
Reserves	23,503	21,914
Non-controlling interests	44,180	42,591
<b>TOTAL EQUITY</b>	<b>44,731</b>	<b>43,082</b>

*(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 2014 and the accompanying explanatory notes attached to the interim financial statements.)*

**Interim Financial Report on Consolidated Results for the Financial Quarter Ended 30 September 2015**

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)**

*(The figures have not been audited)*

	Note	(Unaudited) 30.09.2015 RM'000	(Audited) 31.12.2014 RM'000
<b>EQUITY AND LIABILITIES</b>			
<b>(continued)</b>			
<b>Non-current liabilities</b>			
Borrowings	B8	5,467	6,202
Deferred tax liabilities		346	346
<b>Total non-current liabilities</b>		5,813	6,548
<b>Current liabilities</b>			
Trade and other payables		2,844	3,403
Borrowings	B8	981	1,033
Current tax liabilities		594	468
<b>Total current liabilities</b>		4,419	4,904
<b>TOTAL LIABILITIES</b>		10,232	11,452
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>54,963</b>	<b>54,533</b>
<b>Net assets per share attributable to equity holders of the Company (RM)</b>		0.21	0.21

*(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 2014 and the accompanying explanatory notes attached to the interim financial statements.)*

**Interim Financial Report on Consolidated Results for the Financial Quarter Ended 30 September 2015**

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

*(The figures have not been audited)*

	<b>Share Capital RM'000</b>	<b>Retained Earnings RM'000</b>	<b>Total Attributable to the Owners of the Parent RM'000</b>	<b>Non- Controlling Interests RM'000</b>	<b>Total Equity RM'000</b>
<u>9 Months Period Ended</u>					
<u>30 September 2015</u>					
At 1 January 2015	20,677	21,914	42,591	491	<b>43,082</b>
Total comprehensive income for the period	-	5,724	5,724	60	<b>5,784</b>
Dividend paid	-	(4,135)	(4,135)	-	<b>(4,135)</b>
At 30 September 2015	<u>20,677</u>	<u>23,503</u>	<u>44,180</u>	<u>551</u>	<b><u>44,731</u></b>
<u>9 Months Period Ended</u>					
<u>30 September 2014</u>					
At 1 January 2014	20,677	18,455	39,132	12	<b>39,144</b>
Total comprehensive income for the period	-	6,512	6,512	127	<b>6,639</b>
Dividend paid		(3,101)	(3,101)	-	<b>(3,101)</b>
At 30 September 2014	<u>20,677</u>	<u>21,866</u>	<u>42,543</u>	<u>139</u>	<b><u>42,682</u></b>

*(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 2014 and the accompanying explanatory notes attached to the interim financial statements.)*

**Interim Financial Report on Consolidated Results for the Financial Quarter Ended 30 September 2015**

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**

*(The figures have not been audited)*

	Note	9 Months Period Ended	
		30.09.2015 RM'000	30.09.2014 RM'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Profit before tax		7,468	8,152
Adjustments for:			
Amortisation of development costs		1,072	747
Amortisation of intangible assets		-	-
Depreciation of property, plant and equipment		1,126	1,045
Reversal of impairment loss on trade receivables		-	-
Unrealised gain on foreign exchange		(85)	(3)
Gain on disposal of property, plant and equipment		(22)	(1,350)
Property, plant and equipment written off		-	1
Interest expense		1	9
Interest income from deposits with licensed banks		(245)	(220)
Operating profit before working capital changes		9,315	8,381
Changes in working capital:			
(Increase)/Decrease in inventories		(40)	18
Decrease in trade and other receivables		(901)	(3,196)
Decrease/Decrease in trade and other payables		(369)	286
Cash generated from operations		8,005	5,489
Tax paid		(1,374)	(1,616)
Interest expense		-	(9)
Interest received		245	220
Development costs incurred		(2,152)	(1,918)
<b>Net cash from operating activities</b>		<b>4,724</b>	<b>2,166</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of property, plant and equipment		(596)	(15,875)
Proceeds from disposal of property, plant and equipment		48	5,306
<b>Net cash used in investing activities</b>		<b>(548)</b>	<b>(10,569)</b>

**Interim Financial Report on Consolidated Results for the Financial Quarter Ended 30 September 2015**

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (continued)**

*(The figures have not been audited)*

	Note	9 Months Period Ended	
		30.09.2015 RM'000	30.09.2014 RM'000
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of			
- Finance lease liabilities		-	(287)
- Term loan		(736)	(111)
- Hire purchase liabilities		(51)	(571)
Term loan raised		-	8,000
Interest paid		(1)	-
Dividend paid		(4,135)	(3,102)
<b>Net cash used in financing activities</b>		<b>(4,923)</b>	<b>3,929</b>
<b>Net increase in cash and cash equivalents</b>		<b>(747)</b>	<b>(4,474)</b>
<b>Effects of exchange rate changes</b>		<b>91</b>	<b>3</b>
<b>Cash and cash equivalents at 1 January</b>		<b>20,547</b>	<b>24,044</b>
<b>Cash and cash equivalents at 30 September</b>	B7	<b>19,891</b>	<b>19,573</b>

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 2014 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 30 September 2015, 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 2014. 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 2014.

Since the previous annual audited financial statements as at 31 December 2014 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:

#### *Effective for financial period beginning on or after 1 January 2014:*

The following are Standards of the MFRS Framework that have been issued by the Malaysian Accounting Standards Board (“MASB”) but have not been early adopted by the Group and the Company.

<b>Title</b>	<b>Effective Date</b>
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

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

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**A1. Basis of Preparation (continued)**

<i>Mandatory Effective Date of MFRS 9 and Transition Disclosures</i>	Deferred
<i>MFRS 9 Financial Instruments (2009)</i>	Deferred
<i>MFRS 9 Financial Instruments (2010)</i>	Deferred
<i>MFRS 9 Financial Instruments (Hedge Accounting and Amendments to MFRS 9, MFRS 7 and MFRS 139)</i>	Deferred

The Group is in the process of assessing the impact of implementing these Standards, since the effects would only be observable for future financial years.

**A2. Auditors’ Report on Preceding Annual Financial Statements**

The auditors’ report on the audited annual financial statements for the financial year ended 31 December 2014 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)**

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**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 was paid to the shareholders of EForce on 31 March 2015.

On 26 May 2015, the Board of Directors had declared a second interim single tier 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 was paid to the shareholders of EForce on 30 June 2015.

On 20 November 2015, the Board of Directors had declared a third interim single tier 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 23 December 2015.

**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. Segment reporting**

**(a) Individual quarter**

<b><u>3 Months Period Ended</u></b> <b><u>30 September 2015</u></b>	<b>AS</b> <b>RM'000</b>	<b>ASP</b> <b>RM'000</b>	<b>Maintenance</b> <b>Services</b> <b>RM'000</b>	<b>Total</b> <b>RM'000</b>
<b>Revenue</b>				
Total revenue	1,730	4,232	448	6,410
Inter-segment revenue	-	(122)	-	(122)
Revenue from external customers	1,730	4,110	448	6,288
<b>Results</b>				
Segment results	593	1,383	251	2,227
Finance costs	-	-	-	-
Interest income from deposits with licensed bank				75
Profit before tax				2,302
Income tax expense				(379)
<b>Net profit for the period / Total comprehensive income for the period</b>				<b>1,923</b>

<b><u>3 Months Period Ended</u></b> <b><u>30 September 2014</u></b>	<b>AS</b> <b>RM'000</b>	<b>ASP</b> <b>RM'000</b>	<b>Maintenance</b> <b>Services</b> <b>RM'000</b>	<b>Total</b> <b>RM'000</b>
<b>Revenue</b>				
Total revenue	464	3,590	393	4,447
Inter-segment revenue	-	(172)	-	(172)
Revenue from external customers	464	3,418	393	4,275
<b>Results</b>				
Segment results	418	1,840	290	2,548
Finance costs	-	(2)	-	(2)
Interest income from deposits with licensed bank				73
Profit before tax				2,619
Income tax expense				(201)
<b>Net profit for the period / Total comprehensive income for the period</b>				<b>2,418</b>

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

**A8. Segment Reporting**

**(a) Cumulative quarter**

<b><u>9 Months Period Ended</u></b> <b><u>30 September 2015</u></b>	<b>AS</b> <b>RM'000</b>	<b>ASP</b> <b>RM'000</b>	<b>Maintenance</b> <b>Services</b> <b>RM'000</b>	<b>Total</b> <b>RM'000</b>
<b>Revenue</b>				
Total revenue	5,832	12,068	1,378	19,278
Inter-segment revenue	-	(372)	-	(372)
Revenue from external customers	5,832	11,696	1,378	18,906
<b>Results</b>				
Segment results	1,959	4,467	798	7,224
Finance costs	-	(1)	-	(1)
Interest income from deposits with licensed bank				245
Profit before tax				7,468
Income tax expense				(1,683)
<b>Net profit for the period / Total comprehensive income for the period</b>				<b>5,785</b>

<b><u>9 Months Period Ended</u></b> <b><u>30 September 2014</u></b>	<b>AS</b> <b>RM'000</b>	<b>ASP</b> <b>RM'000</b>	<b>Maintenance</b> <b>Services</b> <b>RM'000</b>	<b>Total</b> <b>RM'000</b>
<b>Revenue</b>				
Total revenue	3,194	11,940	1,273	16,407
Inter-segment revenue	-	(490)	-	(490)
Revenue from external customers	3,194	11,450	1,273	15,917
<b>Results</b>				
Segment results	1,836	5,293	812	7,941
Finance costs	-	(9)	-	(9)
Interest income from deposits with licensed bank				220
Profit before tax				8,152
Income tax expense				(1,513)
<b>Net profit for the period / Total comprehensive income for the period</b>				<b>6,639</b>

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

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**A9. Subsequent Material Event**

There was no material event subsequent to the current financial quarter ended 30 September 2015 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.

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

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**

As at 30 September 2015, 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) (continued)**

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

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

For the 9 months ended 30 September 2015, the Group registered a turnover of RM18.9 million, 19% or RM2.99 million higher compared to the same corresponding period last year. The increase in revenue is mainly contributed from Application Solution (AS) segment.

The profit before tax (PBT) for the period under review stood at RM7.47 million, lower by RM684K (or 8%) as compared to the same period last year. This is mainly due to the previous year's other income includes the one time gain on disposal of office premise at Jaya One.

The profit after tax (PAT) recorded at RM5.78 million, a decrease of RM854K or 13% compared to corresponding period last year.

### **B2. Variation of Results against Preceding Quarter**

	<b>Q3 2015</b>	<b>Q2 2015</b>	<b>&lt; ----- Increase ----- &gt;</b>	
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>%</b>
Revenue	6,288	5,820	468	7
PBT	2,302	2,325	(23)	-1
PAT	1,923	1,746	176	8

The Group's revenue for current quarter record at RM6.29 million, increase by by RM468K or 7% compared to immediate preceding quarter. This was attributed by higher sales recorded for Application Service Provider and Application Solution segment.

PBT in current quarter stood at RM2.302 million, slight decrease of 1% or RM23K compared to immediate preceding quarter. This was mainly due to higher cost of sales and operating expenditure.

PAT recorded at RM1.92 million, increase of 8% or RM176K as compared to immediate preceding quarter.

### **B3. Prospects for 2015**

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 ending 31 December 2015.

### **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	
	30.09.15 RM'000	30.09.14 RM'000	30.09.15 RM'000	30.09.14 RM'000
Income tax	379	201	1,683	1,513
Deferred tax	-	-	-	-
	<u>379</u>	<u>201</u>	<u>1,683</u>	<u>1,513</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 30 September 2015 comprise of:-

	RM'000
Cash in hand	22
Cash at banks	8,673
Deposits with licensed banks	11,196
	<u>19,891</u>

**B8. Group Borrowings and Debt Securities**

The Group borrowings as at 30 September 2015 were as follow:-

	Term Loan RM'000	Finance Lease RM'000	Hire Purchase RM'000	Total RM'000
Current	981	-	-	981
Non- current	5,466	-	-	5,466
	<u>6,447</u>	<u>-</u>	<u>-</u>	<u>6,447</u>

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

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### **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 was paid to the shareholders of EForce on 31 March 2015.

On 26 May 2015, the Board of Directors had declared a second interim single tier 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 was paid to the shareholders of EForce on 30 June 2015.

On 20 November 2015, the Board of Directors had declared a third interim single tier 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 23 December 2015.

**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	
	30.09.15	30.09.14	30.09.15	30.09.14
<b><u>(a) Basic EPS</u></b>				
Net profit for the period (RM'000)	1,772	2,384	5,724	6,512
Weighted average number of ordinary shares in issue ('000)	206,768	206,768	206,768	206,768
Basic EPS (sen)	<u>0.86</u>	<u>1.15</u>	<u>2.77</u>	<u>3.15</u>

The calculation of the basic EPS is based on the net profit attributable to equity holders of the parent for the current financial quarter ended 30 September 2015, divided by the weighted average number of ordinary shares outstanding during the financial year.

**(b) Diluted EPS**

The diluted earnings per ordinary share is same as the basic earnings per share because the effect of the assumed conversion of warrants will be anti-dilutive and the Company has no other dilutive potential ordinary share in issue as at the end of the reporting period.

**B13. Realised and Unrealised Profits**

The breakdown of retained profits of the Group as at 30 September 2015 into realised and unrealised profits, pursuant to the directive issued by Bursa Securities dated 25 March 2010, is as follow:

	As At 30.09.15 RM'000	As At 30.09.14 RM'000
Total retained profits of the Company and its subsidiaries:		
- Realised	23,801	22,683
- Unrealised (loss) / profit	(430)	(883)
	<u>23,371</u>	<u>21,800</u>
Add: Consolidation adjustments	132	66
Total Group retained profits as per consolidated accounts	<u>23,503</u>	<u>21,866</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	
	30.09.15 RM'000	30.09.14 RM'000	30.09.15 RM'000	30.09.14 RM'000
<b>Profit for the period is arrived after charging:</b>				
Amortisation of development costs	357	249	1,072	747
Amortisation of intangible assets	-	-	-	-
Depreciation of property, plant and equipment	377	1,045	1,126	1,729
Finance costs	-	2	1	9
Impairment loss on trade receivables	-	-	-	-
Loss on foreign exchange	1	-	2	5
Property, plant and equipment written off	-	1	-	-
Loss on disposal of property, plant and equipment	-	220	-	220
<b>and after crediting:</b>				
Gain on disposal of property, plant and equipment	-	1,570	22	1,570
Gain on foreign exchange	74	-	118	4
Interest income from deposits with licensed bank	75	72	245	220
Reversal of impairment loss on trade receivables	-	-	-	-

Notes:

\* Denotes amount less than RM1,000