

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 31 December 2015

CONDENSED CONSOLIDATED STATEMENTS OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME

(The figures have not been audited)

	Individual Financial Quarter Ended		Cumulative Financial Quarter Ended	
	31.12.2015 RM'000	31.12.2014 RM'000	31.12.2015 RM'000	31.12.2014 RM'000
Revenue	6,374	5,957	25,280	21,874
Cost of sales	(2,329)	(1,718)	(8,431)	(6,498)
Gross profit	<u>4,045</u>	<u>4,239</u>	<u>16,849</u>	<u>15,376</u>
Other income	105	160	541	1,964
Other operating expenses	(503)	(952)	(2,013)	(2,578)
Marketing expenses	(31)	(45)	(130)	(63)
Administrative expenses	(1,431)	(1,228)	(5,593)	(4,364)
Finance costs	-	(1)	(1)	(10)
Profit before tax	<u>2,188</u>	<u>2,173</u>	<u>9,653</u>	<u>10,325</u>
Tax expense	(402)	32	(2,085)	(1,481)
Profit for the period	<u>1,783</u>	<u>2,205</u>	<u>7,568</u>	<u>8,844</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>1,783</u>	<u>2,205</u>	<u>7,568</u>	<u>8,844</u>
Profit for the period attributable to:				
Owners of the parent	1,827	2,116	7,552	8,628
Non-controlling interests	(44)	89	16	216
	<u>1,783</u>	<u>2,205</u>	<u>7,568</u>	<u>8,844</u>
Earnings per share				
- Basic (sen)	<u>0.88</u>	<u>1.02</u>	<u>3.65</u>	<u>4.17</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 2014 and the accompanying explanatory notes attached to the interim financial statements.)

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 31 December 2015

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

(The figures have not been audited)

	Note	(Unaudited) 31.12.2015 RM'000	(Audited) 31.12.2014 RM'000
ASSETS			
Non-current assets			
Property, plant and equipment		17,257	18,357
Development costs		10,026	8,552
Goodwill on consolidation		32	32
Total non-current assets		27,315	26,941
Current assets			
Inventories		79	65
Trade and other receivables		7,912	6,980
Cash and cash equivalents	B7	19,702	20,547
Total current assets		27,693	27,592
TOTAL ASSETS		55,008	54,533
EQUITY AND LIABILITIES			
Equity attributable to owners of the parent			
Share capital		20,677	20,677
Reserves		23,263	21,914
		43,940	42,591
Non-controlling interests		507	491
TOTAL EQUITY		44,447	43,082

(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 31 December 2015

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION (continued)

(The figures have not been audited)

	Note	(Unaudited) 31.12.2015 RM'000	(Audited) 31.12.2014 RM'000
EQUITY AND LIABILITIES			
(continued)			
Non-current liabilities			
Borrowings	B8	5,221	6,202
Deferred tax liabilities		77	346
Total non-current liabilities		5,298	6,548
Current liabilities			
Trade and other payables		3,577	3,403
Borrowings	B8	981	1,033
Current tax liabilities		705	468
Total current liabilities		5,263	4,904
TOTAL LIABILITIES		<u>10,501</u>	<u>11,452</u>
TOTAL EQUITY AND LIABILITIES		<u>55,008</u>	<u>54,533</u>
Net assets per share attributable to equity holders of the Company (RM)		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 31 December 2015

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 2015</u>					
At 1 January 2015	20,677	21,914	42,591	491	43,082
Total comprehensive income for the period	-	7,552	7,552	16	7,568
Dividend paid	-	(6,203)	(6,203)	-	(6,203)
At 31 December 2015	<u>20,677</u>	<u>23,263</u>	<u>43,940</u>	<u>507</u>	<u>44,447</u>
<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 interest 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>

(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 31 December 2015

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

(The figures have not been audited)

	Note	12 Months Period Ended	
		31.12.2015 RM'000	31.12.2014 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Profit before tax		9,653	10,325
Adjustments for:			
Amortisation of development costs		1,429	996
Depreciation of property, plant and equipment		1,504	1,415
Unrealised gain on foreign exchange		(65)	(28)
Gain on disposal of property, plant and equipment		(22)	(1,383)
Property, plant and equipment written off		2	2
Product development cost written off		-	451
Interest expense		*	10
Interest income from deposits with licensed banks		(351)	(319)
Operating profit before working capital changes		12,150	11,469
Changes in working capital:			
Increase in inventories		(15)	(13)
Increase in trade and other receivables		(943)	(2,303)
Increase/(Decrease) in trade and other payables		175	(92)
Increase in development cost		(2,903)	(2,575)
Cash generated from operations		8,464	6,486
Tax paid		(2,117)	(1,999)
Net cash from operating activities		6,347	4,487
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest received		351	319
Acquisition of new subsidiary		-	721
Purchase of property, plant and equipment		(432)	(8,260)
Proceeds from disposal of property, plant and equipment		48	5,350
Net cash used in investing activities		(33)	(1,870)

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 31 December 2015

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (continued)

(The figures have not been audited)

	Note	12 Months Period Ended	
		31.12.2015 RM'000	31.12.2014 RM'000
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of			
- Finance lease liabilities		-	(287)
- Term loan		(981)	(148)
- Hire purchase liabilities		(51)	(817)
Interest paid		*	(10)
Dividend paid		(6,203)	(5,169)
Ordinary share contributed by non controlling interest of a subsidiary		-	294
Net cash used in financing activities		(7,235)	(6,137)
Net decrease in cash and cash equivalents		(921)	(3,520)
Effects of exchange rate changes		76	23
Cash and cash equivalents at 1 January		20,547	24,044
Cash and cash equivalents at 31 December	B7	19,702	20,547

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 31 December 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 from financial period beginning on or after 1 January 2016

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.

Title	Effective Date
MFRS 14 <i>Regulatory Deferral Accounts</i>	1 January 2016
Amendments to MFRS 10 and MFRS 128 <i>Sale or Contribution of Assets between an Investor and its Associates or Joint Venture</i>	1 January 2016
Amendments to MFRS 10, MFRS 12 and MFRS 128 <i>Investment Entities: Applying the Consolidation Exception</i>	1 January 2016
Amendments to MFRS 101 <i>Disclosure Initiative</i>	1 January 2016
Amendments to MFRS 116 and MFRS 138 <i>Clarification of Acceptable Methods of Depreciation and Amortisation</i>	1 January 2016
Amendments to MFRS 11 <i>Accounting for Acquisitions of Interests in Joint Operations</i>	1 January 2016
Amendments to MFRS 116 and MFRS 141 <i>Agriculture: Bearer Plants</i>	1 January 2016
Amendments to MFRS 127 <i>Equity Method in Separate Financial Statements</i>	1 January 2016
Amendments to MFRSs <i>Annual Improvements to 2012-2014 Cycle</i>	1 January 2016
MFRS 9 <i>Financial Instruments (IFRS as issued by IASB in July 2014)</i>	1 January 2018
MFRS 15 <i>Revenue from Contracts with Customers</i>	1 January 2018

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

A1. Basis of Preparation (continue)

The Group is in the process of assessing the impact of implementing these standards and amendments, since the effect will only be observable for the future financial year.

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.

A7. Dividends Paid and Distributed

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 was paid to the shareholders of EForce on 23 December 2015.

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

A7. Dividends Paid and Distributed (continue)

On 25 February 2016, the Board of Directors had declared a first 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 2016. The dividend will be paid to the shareholders of EForce on 25 March 2016.

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) Individual quarter

<u>3 Months Period Ended</u> <u>31 December 2015</u>	AS RM’000	ASP RM’000	Maintenance Services RM’000	Total RM’000
Revenue				
Total revenue	1,799	4,278	590	6,667
Inter-segment revenue	-	(293)	-	(293)
Revenue from external customers	1,799	3,985	590	6,374
Results				
Segment results	520	1,188	371	2,079
Finance costs	-	-	-	-
Interest income from deposits with licensed bank	30	67	9	106
Profit before tax				2,185
Income tax expense				(402)
Net profit for the period / Total comprehensive income for the period				1,783

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

A8. Segmental Reporting (continued)

(a) Individual quarter (continued)

<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

(b) Cumulative quarter

<u>12 Months Period Ended</u> <u>31 December 2015</u>	AS RM'000	ASP RM'000	Maintenance Services RM'000	Total RM'000
Revenue				
Total revenue	7,631	16,346	1,968	25,945
Inter-segment revenue	-	(665)	-	(665)
Revenue from external customers	7,631	15,681	1,968	25,280
Results				
Segment results	2,479	5,655	1,169	9,303
Finance costs	-	(1)	-	(1)
Interest income from deposits with licensed bank				351
Profit before tax				9,653
Income tax expense				(2,085)
Net profit for the period / Total comprehensive income for the period				7,568

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

A8. Segmental Reporting (continued)

(b) Cumulative quarter (continued)

<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

A9. Subsequent Material Event

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

B1. Review of Group's Performance

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

For the 12 months ended 31 December 2015, the Group registered a turnover of RM25.28 million, increase by 16% or RM3.4 million compared to the same corresponding period last year. The increase in revenue is mainly contributed from Application Solution (AS) segment, where RM1.5 million is due to consolidation from subsidiary accounts.

The profit before tax (PBT) for the period under review stood at RM9.65 million, lower by RM672K or 6.5% as compared to the same period last year. The increase in revenue has been off set by higher operating expenditures mainly due to consolidation of subsidiary accounts, the other factor is that the previous year's other income includes the one-off gain on disposal of office premise at Jaya One. Excluding the one-off gain, the PBT for the period will be higher by 8% compared same period last year.

The profit after tax (PAT) recorded at RM7.57 million, a decrease of RM1.28 million or 14% compared to corresponding period last year. This is mainly due to higher tax expenses for current year (RM873K) and write back of deferred taxation compared to previous year. Excluding the one-off gain, the PAT will be higher by 2%.

B2. Variation of Results against Preceding Quarter

	Q4 2015	Q3 2015	< ----- Increase ----- >	
	RM'000	RM'000	RM'000	%
Revenue	6,374	6,288	86	1
PBT	2,188	2,302	(114)	(5)
PAT	1,783	1,923	(140)	(7)

The Group's revenue for current quarter record at RM6.37 million, increase by RM86K or 1% compared to immediate preceding quarter. This was attributed by higher sales recorded for Maintenance segment.

PBT in current quarter stood at RM2.19 million, decrease of 5% or RM114K compared to immediate preceding quarter. This was mainly due to higher cost of sales and operating expenditure.

PAT recorded at RM1.78 million, decrease of 7% or RM140K as compared to immediate preceding quarter due to higher provision for taxation.

B3. Prospects for 2016

Despite the weak global economic growth outlook, the Group will continue to improve its product quality and services and capitalize on the clientele gained through its respective subsidiary companies to expand its market presence. The Group is confident to maintain our performance.

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	
	31.12.15 RM'000	31.12.14 RM'000	31.12.15 RM'000	31.12.14 RM'000
Income tax	737	515	2,420	2,028
Deferred tax	(445)	(547)	(445)	(547)
Real property gain tax	110	-	110	-
	<u>402</u>	<u>(32)</u>	<u>2,085</u>	<u>1,481</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 2015 comprise of:-

	RM'000
Cash in hand	21
Cash at banks	9,201
Short term fund - Investment in fixed income trust funds	10,480
	<u>19,702</u>

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

B8. Group Borrowings and Debt Securities

The Group borrowings as at 31 December 2015 were as follow:-

	Term Loan RM'000	Finance Lease RM'000	Hire Purchase RM'000	Total RM'000
Current	981	-	-	981
Non-current	5,221	-	-	5,221
	6,202	-	-	6,202

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

On 26 March 2015, the 52% owned subsidiary, CMRA ("the Defendant") was served with a Writ of Summon and Statement of Claim ("SOC") issued by the Kuala Lumpur High Court Guaman No. 22IP-5-03/2015 by Risk-X Sdn. Bhd. ("the Plaintiff") to restrain the selling and distributing of their software product known as ORMS V6 without permission.

In the SOC, the Plaintiff is claiming to restrain CMRA from using, selling or trading computer program software similar to computer program identified as ORMS V6 and to restrain CMRA from using ORMS V6 and declare the "pass off" of the said program as that of CMRA.

The Plaintiff has claimed for general damages to be assessed and specific and exemplary damages without any quantification in their prayer and no interest was claimed.

On 3 April 2015, a Notice of Application (Ex-parte) was served by the Plaintiff to restrain CMRA from using, selling and dealing with ORMS V6 and to restrain three (3) ex-employees ("the Defendants") of CMRA from continuing their employment with CMRA.

On 26 June 2015, the Kuala Lumpur High Court had dismissed the Plaintiff's application for interlocutory injunction.

On 3 December 2015, the Kuala Lumpur High Court had adjourned the matter to 22 January 2016. On 2 February 2016, the Kuala Lumpur High Court has fixed 24 February 2016 to deliver its verdict.

Following the verdict delivered on 24 February 2016, the Kuala Lumpur High Court had dismissed the Plaintiff's claim with costs of RM 80,000.00 to be paid to CMRA and the other defendants.

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

B11. Dividends

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 was paid to the shareholders of EForce on 23 December 2015.

On 25 February 2016, the Board of Directors had declared a first 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 2016. The dividend will be paid to the shareholders of EForce on 25 March 2016.

B12. Earnings per Share ("EPS")

	Individual Financial Quarter Ended		Cumulative Financial Quarter Ended	
	31.12.15	31.12.14	31.12.15	31.12.14
<u>(a) Basic EPS</u>				
Net profit attributable to the equity holders of the Company (RM'000)	1,827	2,116	7,552	8,628
Weighted average number of ordinary shares in issue ('000)	206,768	206,768	206,768	206,768
Basic EPS (sen)	<u>0.88</u>	<u>1.02</u>	<u>3.65</u>	<u>4.17</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 31 December 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.

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

B13. Realised and Unrealised Profits

The breakdown of retained profits of the Group as at 31 December 2015 into realised and unrealised profits, pursuant to the directive issued by Bursa Securities dated 25 March 2010, is as follow:

	As at 31.12.15 RM'000	As at 31.12.14 RM'000
Total retained profits of the Company and its subsidiaries:		
- Realised	23,098	22,254
- Unrealised (loss) / profit	(12)	(317)
	<u>23,086</u>	<u>21,937</u>
Add: Consolidation adjustments	177	(23)
Total Group retained profits as per consolidated accounts	<u>23,263</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.

B14. Profit for the Period

	Individual Financial Quarter Ended		Cumulative Financial Quarter Ended	
	31.12.15 RM'000	31.12.14 RM'000	31.12.15 RM'000	31.12.14 RM'000
Profit for the period is arrived after charging:				
Amortisation of development costs	357	249	1,429	996
Amortisation of intangible assets	-	-	-	-
Depreciation of property, plant and equipment	378	370	1,504	1,415
Finance costs	-	1	*	10
Loss on foreign exchange	3	2	5	7
Property, plant and equipment written off	2	2	2	2
Product development cost written off	-	451	-	451
Loss on disposal of property, plant and equipment	-	1	*	10
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

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

B14. Profit for the Period (continued)

	Individual Financial Quarter Ended		Cumulative Financial Quarter Ended	
	31.12.15 RM'000	31.12.14 RM'000	31.12.15 RM'000	31.12.14 RM'000
and after crediting:				
Gain on disposal of property, plant and equipment	-	34	22	1,393
Gain on foreign exchange	(20)	26	98	30
Interest income from deposits with licensed bank	106	100	351	319
Rental income	40	-	40	-

Notes:

* Denotes amount less than RM1,000