



MEXTER

MEXTER TECHNOLOGY BERHAD

(Company No: 647673 - A)

(Incorporated in Malaysia)

**UNAUDITED INTERIM FINANCIAL REPORT
FOR THE PERIOD ENDED**

31 MARCH 2012

MEXTER TECHNOLOGY BERHAD

(Company No 647673-A)

(Incorporated in Malaysia)

INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 31 MARCH 2012

The Board of Directors of Mexter Technology Berhad (“Mexter” or “Company”) wishes to announce the following unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statements of Mexter for the financial year ended 31 December 2011 and the accompanying explanatory notes attached to the interim financial statements.

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE FIRST QUARTER ENDED 31 MARCH 2012**

| | Note | INDIVIDUAL QUARTER | | CUMULATIVE QUARTERS | |
|---|------|--|--|--|---|
| | | CURRENT YEAR QUARTER 31/03/2012 RM'000 | PRECEDING YEAR CORRESPONDING QUARTER 31/03/2011 RM'000 | CURRENT YEAR TO DATE 31/03/2012 RM'000 | PRECEDING YEAR CORRESPONDING PERIOD 31/03/2011 RM'000 |
| Revenue | A8 | 9,108 | 14,234 | 9,108 | 14,234 |
| Cost of sales | | (7,275) | (11,607) | (7,275) | (11,607) |
| Gross profit | | 1,833 | 2,627 | 1,833 | 2,627 |
| Operating expenses | | (2,471) | (2,159) | (2,471) | (2,159) |
| Other operating income | | 60 | 127 | 60 | 127 |
| (Loss)/ Profit from operations | B5 | (578) | 595 | (578) | 595 |
| Interest income | | 25 | 38 | 25 | 38 |
| Interest expense | | (26) | (28) | (26) | (28) |
| Share of profit/(loss) of associated company | | - | (16) | - | (16) |
| (Loss)/ Profit before tax | | (579) | 589 | (579) | 589 |
| Taxation | B6 | - | - | - | - |
| (Loss)/ Profit for the period | | (579) | 589 | (579) | 589 |
| Other comprehensive income | | | | | |
| Foreign currency translation | | (3) | (3) | (3) | (3) |
| Total other comprehensive income for the period, net of tax | | (3) | (3) | (3) | (3) |
| Total comprehensive income / (loss) for the period | | (582) | 586 | (582) | 586 |
| Profit/ (loss) attributable to: | | | | | |
| Owners of the Company | | (552) | 392 | (552) | 392 |
| Non-controlling interests | | (27) | 197 | (27) | 197 |
| | | (579) | 589 | (579) | 589 |
| Total Comprehensive income attributable to: | | | | | |
| Owners of the Company | | (555) | 389 | (555) | 389 |
| Non-controlling interests | | (27) | 197 | (27) | 197 |
| | | (582) | 586 | (582) | 586 |
| Earnings per share: | | | | | |
| Basic earnings per share (sen) | | (0.6) | 0.4 | (0.6) | 0.4 |
| Diluted earnings per share (sen) | | (0.6) | 0.4 | (0.6) | 0.4 |

MEXTER TECHNOLOGY BERHAD

(Company No 647673-A)

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INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 31 MARCH 2012**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 2012**

| | | (UNAUDITED) AS AT 31/03/2012 RM'000 | (AUDITED) AS AT 31/12/2011 RM'000 |
|--|----|--|--|
| ASSETS | | | |
| Non-current assets | | | |
| Property, plant and equipment | | 4,259 | 4,330 |
| Intangible assets | | 287 | 287 |
| | | <u>4,546</u> | <u>4,617</u> |
| Current assets | | | |
| Other investments | | 5,075 | 4,596 |
| Trade and other receivables | | 6,702 | 6,525 |
| Inventories | | 113 | 120 |
| Tax recoverable | | 23 | 24 |
| Cash and bank balances | | 2,148 | 4,673 |
| | | <u>14,061</u> | <u>15,938</u> |
| TOTAL ASSETS | | <u>18,607</u> | <u>20,555</u> |
| EQUITY AND LIABILITIES | | | |
| Equity attributable to owners of the Company | | | |
| Share capital | | 8,945 | 8,945 |
| Reserves | | (1,709) | (1,154) |
| | | <u>7,236</u> | <u>7,791</u> |
| Non-controlling interest | | <u>1,069</u> | <u>1,196</u> |
| Total equity | | <u>8,305</u> | <u>8,987</u> |
| Non-current liabilities | | | |
| Borrowings | B8 | 1,764 | 1,781 |
| Deferred tax liabilities | | 3 | 3 |
| | | <u>1,767</u> | <u>1,784</u> |
| Current liabilities | | | |
| Trade and other payables | | 8,001 | 9,293 |
| Deferred income | | 394 | 319 |
| Borrowings | B8 | 140 | 172 |
| | | <u>8,535</u> | <u>9,784</u> |
| Total liabilities | | <u>10,302</u> | <u>11,568</u> |
| TOTAL EQUITY AND LIABILITIES | | <u>18,607</u> | <u>20,555</u> |
| Net assets per share attributable to ordinary equity holders of the Company (RM) | | | |
| | | <u>0.09</u> | <u>0.10</u> |

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**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 31 MARCH 2012**

< ----- Attributable to owners of the Company ----- >
< -----Non-distributable-----> Distributable

| | Share capital | Share premium | Capital reserve | Translation reserve | Accumulated losses | Total | Non- controlling Interest | Total Equity |
|---|------------------|------------------|--------------------|------------------------|-----------------------|--------------|---------------------------------|-----------------|
| | RM'000 | RM'000 | RM'000 | RM'000 | RM'000 | RM'000 | RM'000 | RM'000 |
| At 1/1/2012 | 8,945 | 9,382 | 0 | 42 | (10,578) | 7,791 | 1,196 | 8,987 |
| Exchange differences on translation of the financial statements of foreign entities | 0 | 0 | 0 | (3) | 0 | (3) | 0 | (3) |
| Total comprehensive income for the period | 0 | 0 | 0 | 0 | (552) | (552) | (27) | (579) |
| Dividend paid to a non-controlling interest of a subsidiary company | 0 | 0 | 0 | 0 | 0 | 0 | (100) | (100) |
| At 31/3/2012 | 8,945 | 9,382 | 0 | 39 | (11,130) | 7,236 | 1,069 | 8,305 |
| At 1/1/2011:- | 8,945 | 9,382 | 0 | 32 | (11,216) | 7,143 | 665 | 7,808 |
| Exchange differences on translation of the financial statements of foreign entities | 0 | 0 | 0 | (3) | 0 | (3) | 0 | (3) |
| Total comprehensive income for the period | 0 | 0 | 0 | 0 | 392 | 392 | 197 | 589 |
| Dividend paid to a non-controlling interest of a subsidiary company | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| At 31/3/2011 | 8,945 | 9,382 | 0 | 29 | (10,824) | 7,532 | 862 | 8,394 |

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INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 31 MARCH 2012**UNAUDITED CONDENSED CONSOLIDATED CASH FLOW STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2012**

| | AS AT CURRENT FINANCIAL PERIOD ENDED 31/03/2012 RM'000 | AS AT PRECEDING FINANCIAL PERIOD ENDED 31/03/2011 RM'000 |
|---|--|--|
| CASH FLOW FROM OPERATING ACTIVITIES | | |
| (Loss)/ Profit before tax | (579) | 589 |
| Adjustments for: | | |
| Non-cash items | 129 | 151 |
| Interest income | (25) | (38) |
| Interest expense | 26 | 28 |
| Operating (Loss)/ Profit Before Working Capital Changes | (449) | 730 |
| Changes In Working Capital: | | |
| Net change in current assets | (169) | (2,497) |
| Net change in current liabilities | (1,217) | (957) |
| Net Cash Outflow from Operations | (1,835) | (2,724) |
| Income tax refunded | 1 | - |
| Net Operating Cash Flow | (1,834) | (2,724) |
| CASH FLOW FROM INVESTING ACTIVITIES | | |
| Interest received | 25 | 38 |
| (Addition)/ Disposal investment in money market fund | (479) | 2,364 |
| Purchase of intangible assets | - | (1) |
| Purchase of property, plant and equipment | (59) | (42) |
| Proceed from disposal of property, plant and equipment | - | 2 |
| Net Investing Cash Flow | (513) | 2,361 |
| CASH FLOW FROM FINANCING ACTIVITIES | | |
| Interest paid | (26) | (28) |
| Net advances to an associate | - | (65) |
| Repayment of bank borrowings | (49) | (54) |
| Dividend paid to a non-controlling interest of a subsidiary | (100) | - |
| Net Financing Cash Flow | (175) | (147) |
| NET CHANGE IN CASH AND CASH EQUIVALENTS | (2,522) | (510) |
| Effects of foreign exchange rate changes | (3) | (3) |
| CASH AND CASH EQUIVALENTS AT THE BEGINNING OF FINANCIAL PERIOD | 4,673 | 2,583 |
| CASH AND CASH EQUIVALENTS AT THE END OF FINANCIAL PERIOD | 2,148 | 2,070 |

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INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 31 MARCH 2012

PART A – EXPLANATORY NOTES PURSUANT TO MFRS 134: INTERIM FINANCIAL REPORTING AND BURSA LISTING REQUIREMENTS

A1 – Basis of Preparation

The interim financial statements are unaudited and have been prepared in compliance with Malaysian Financial Reporting Standard (“MFRS”) No. 134: Interim Financial Reporting and paragraph 9.22 of Bursa Malaysia Berhad’s (Bursa Securities”) ACE Market Listing Requirements (“ACE LR”).

The accounting policies and methods of computations adopted by the Group in these quarterly financial statements are consistent with those adopted in the audited financial statements for the year ended 31 December 2011, except for the adoption of MFRSs relevant to the Group as explained below:

Adoption of a new MASB accounting framework, the MFRS Framework

The Group has adopted the MFRS framework and MFRS1, First-time adoption of Malaysian Financial Reporting Standards for the first time in these condensed consolidated interim financial statements. The transition to the MFRS framework does not have any material impact on the financial position, financial performance and cash flow of the Group and the Company.

A2 – Auditors’ Report on Preceding Audited Financial Statements

The auditors’ report on the Group’s financial statements for the financial year ended 31 December 2011 was not qualified.

A3 – Seasonal or Cyclicity of Operations

In general, apart from the Group’s business in Telecommunication industry, the Group’s other businesses are primarily exposed to business cycles of the Electronic Manufacturing, Semiconductor and Automotive industries. For the current quarter under review, Mobile Messaging Gateway division and E-manufacturing and Computer continue delivered positive result.

A4 – Unusual Nature and Amount of Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows

There were no unusual items affecting assets, liabilities, equity, net income or cash flows for the current quarter under review.

A5 – Changes in Estimates

There were no materials changes in estimates of amounts reported in the prior financial period which may have had a material effect on the current quarter under review.

A6 – Issuances, Cancellations, Repurchases, Resale and Repayments of Debt and Equity Securities

There were no issuance and repayment of debts (other than the hire purchase and term loan debts disclosed in Note B8) and equity securities during the current quarter under review and the Company had not engaged in any share buyback scheme or implemented any share cancellations. The Company does not have any shares held as treasury shares.

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A7 – Dividends

No dividend has been declared or paid during the current quarter under review.

A8 – Segmental Information

The Group operates predominantly in the Information and Communications Technology Industry and accordingly, only the geographical segmental information (based on the known business address of the customers) is presented.

a) Current quarter

Current quarter ended 31 March 2012

| Analysis by geographical location | Revenue from external customers by location of customers | | Inter-segment revenue | | Total revenue | |
|-----------------------------------|--|-------|-----------------------|---|---------------|-------|
| | RM'000 | % | RM'000 | % | RM'000 | % |
| Malaysia | 10,328 | 97.2 | - | - | 10,328 | 97.2 |
| Overseas | 300 | 2.8 | - | - | 300 | 2.8 |
| | 10,628 | 100.0 | - | - | 10,628 | 100.0 |
| Eliminations | (1,520) | - | - | - | (1,520) | - |
| Consolidated | 9,108 | 100.0 | - | - | 9,108 | 100.0 |

b) Cumulative quarters

Cumulative quarters ended 31 March 2012

| Analysis by geographical location | Revenue from external customers by location of customers | | Inter-segment revenue | | Total revenue | |
|-----------------------------------|--|-------|-----------------------|---|---------------|-------|
| | RM'000 | % | RM'000 | % | RM'000 | % |
| Malaysia | 10,328 | 97.2 | - | - | 10,328 | 97.2 |
| Overseas | 300 | 2.8 | - | - | 300 | 2.8 |
| | 10,628 | 100.0 | - | - | 10,628 | 100.0 |
| Eliminations | (1,520) | - | - | - | (1,520) | - |
| Consolidated | 9,108 | 100.0 | - | - | 9,108 | 100.0 |

A9 – Valuation of Property, Plant and Equipment

There has been no valuation on any property, plant and equipment of the Group during the current quarter under review. Hence, the valuation of property, plant and equipment has been brought forward without amendment from the audited financial statements of the Group for the financial year ended 31 December 2011.

A10 – Acquisition/Disposal of Property, Plant and Equipment

There were no material acquisitions or disposals of property, plant and equipment during the current quarter under review.

A11 – Material Subsequent Events

Save for the disclosure in B9, there were no material events subsequent to the end of the current quarter under review.

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A12 – Changes in Composition of the Group

Save as that disclosed below, there were no other changes to the composition of the Group during the current quarter under review:-

The Company had on 6 January 2012 acquired the entire issued and paid up capital of Adios Interactive Sdn. Bhd. (“AISB”) of RM2.00 divided into 2 Ordinary Shares of RM1.00 each, for a cash consideration of RM2.00. Consequently, AISB has become a wholly-owned subsidiary of Mexter. The said Investment had been completed on 11 January 2012.

A13 –Contingent Liabilities or Contingent Assets

| | Cumulative period ended 31 March 2012 RM’000 | Preceding year corresponding period ended 31 March 2011 RM’000 |
|---------------------|---|---|
| Corporate guarantee | 51 | 51 |

The corporate guarantee is executed by the Company for hire purchase facility granted to a subsidiary. Out of the total hire purchase facility secured by corporate guarantee, a total of RM20, 254 was outstanding at the period end.

Save for the above and any potential damages or cost to be awarded pursuant to the on-going civil suits as disclosed in Note B9 herein, the Directors of the Company are not aware of any other material contingent liabilities or contingent assets that may impact the financial performance of the Group.

PART B – EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE BURSA MALAYSIA SECURITIES BERHAD ACE MARKET LISTING REQUIREMENTS

B1 – Review of Performance

| | Cumulative period ended 31 March 2012 RM’000 | Preceding year corresponding period ended 31 March 2011 RM’000 |
|---------------------------|---|---|
| Revenue | 9,108 | 14,234 |
| (Loss)/ Profit before tax | (579) | 589 |

For the financial period ended 31 March 2012, the Group recorded revenue of approximately RM 9.11 million which represents a decrease of approximately 36% as compared to the preceding year corresponding period’s revenue. The decrease in the Group’s revenue was mainly attributable to the lower sales contribution from its subsidiary, MexComm Sdn. Bhd. (MexComm) which posted 53% year-on-year drop in revenue to RM 6.0 million after tightening of regulation and restriction of a few short message service (SMS) keywords by regulators.

With the lower revenue reported, the Group registered loss before tax of approximately RM 0.58 million for the period under review as compared to profit before tax of RM0.59 million reported in the preceding year corresponding period.

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B2 – Comparison with Preceding Quarter’s Results

| | Current quarter ended 31 March 2012 RM’000 | Previous quarter ended 31 December 2011 RM’000 |
|-----------------|---|---|
| Revenue | 9,108 | 9,606 |
| Loss before tax | (579) | (76) |

The Group’s revenue for the current quarter of approximately RM9.11 million which represents a decrease of approximately RM0.50 million or 5% as compared to the revenue of approximately RM9.61 million in the preceding quarter. This was mainly attributed by declining revenue of MexComm after tightening of regulation and restriction of a few short message service (SMS) keywords by regulators.

In this respect, the Group registered loss before tax of approximately RM0.58 million for the quarter under review as compared to the Group’s loss before tax of approximately RM0.08 million reported in the preceding quarter.

B3 – Current Year Prospects

The Malaysian’s economy growth for 2012 will be moderate to between 4% and 5% after expanding by 5.1% in 2011. The global environment remained challenging with the on-going European debt crisis and the slowdown of China’s economy growth. However, our domestic demand will continue supporting the country’s growth with resilient private sector spending and accelerations in public sector spending in line with the progress of the country’s Economic Transformation Programme (ETP).

The Board and management will continue to implement business rationalisation strategies, by focusing on innovative marketing activities, penetrate to new market in overseas, investing in R&D, streamlining its operations, and implementing cost control measures. Whilst the results of some of these initiatives have borne fruit, most elements of these strategies are ongoing exercises.

B4 – Profit Forecast

The Group did not publish any profit forecast in its Prospectus or in any public documents.

B5 – (Loss)/ Profit from operations

(Loss)/ Profit from operations has been arrived at after charging/ (crediting):-

| | Current Quarter | | Cumulative Quarter | |
|--|---------------------|---------------------|---------------------|---------------------|
| | 31-Mar-12 RM’000 | 31-Mar-11 RM’000 | 31-Mar-12 RM’000 | 31-Mar-11 RM’000 |
| Depreciation | 128 | 126 | 128 | 126 |
| Provision for and write off of receivables | - | - | - | - |
| Provision for and write off of inventories | 8 | - | 8 | - |
| Foreign exchange gain or loss | 30 | 30 | 30 | 30 |

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B5 – (Loss)/ Profit from operations (continued)

Save as disclosed above, the other items as required under Appendix 9B (16) of the Bursa Securities ACE Market Listing Requirements are not applicable.

B6 – Taxation

| | 31 March 2012 | |
|--|------------------------------|----------------------------------|
| | Current Quarter RM'000 | Cumulative Quarters RM'000 |
| Malaysian income tax:- | | |
| - Current year | 0 | 0 |
| -Over provision in prior year | 0 | 0 |
| | <hr/> | <hr/> |
| | 0 | 0 |
| Deferred taxation: | | |
| - Original and reversal of temporary differences | 0 | 0 |
| | <hr/> | <hr/> |
| | 0 | 0 |

There was no tax expense for the quarter ended 31 March 2012 due to the utilisation of unabsorbed tax losses and capital allowances brought forward. This is, however, subject to confirmation by the Inland Revenue Board. Besides, Mexter MSC Sdn. Bhd. (“MMSC”), MexComm and Ezymobile International Sdn Bhd (“EISB”) were granted Multimedia Super Corridor (“MSC”) status which exempts their income from taxation for a period of five (5) years commencing from November 2007, August 2008 and May 2009 respectively.

B7 – Corporate Proposals Announced But Not Completed

There was no corporate proposal announced but not completed as at the date of this report.

B8 – Borrowings

Group borrowings as at the end of the reporting quarter were as follows:-

| | Current RM'000 |
|---------------------------------------|-----------------------|
| Hire purchase liabilities (Unsecured) | 52 |
| Term loan (Secured) | 88 |
| | <hr/> |
| | 140 |
| | <hr/> |
| | |
| | Non-current RM'000 |
| Hire purchase liabilities (Unsecured) | - |
| Term loan (Secured) | 1,764 |
| | <hr/> |
| | 1,764 |
| | <hr/> |

The Group does not have any foreign borrowings as at the date of this announcement.

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B9 – Material Litigations

Save for the following, there have not been any changes in material litigation since the update on date of the last annual Statement of Financial Position up to the date of this announcement:-

- (i) **Civil Suit in the Penang High Court (Civil Suit No. MT1-22-527-2007) against Tan Kim Boon, Tan Kim Kheng, Lo Mooi Lee, Ang Chai Khee, Ottus Sdn. Bhd. and Oung Lay Choon**

During the 1st day of trial on 9 February 2012, at the request of the Defendants' solicitors and with the objection of the Plaintiffs' solicitors, the trial date of 9-10 February 2012 have been vacated and the trial will proceed as scheduled on 27-29 February 2012. Besides, the 1st and 2nd Defendants have withdrawn the counterclaim and it was confirmed by the Judge on 9 February 2012 that the withdrawal of the counterclaim was granted without any order providing the 1st and 2nd Defendants liberty to file afresh, and for costs to be taxed.

The case came up for trial on 27 February 2012 at the Penang High Court. The trial dates scheduled for 28 and 29 February 2012 were vacated by the Judge who set the case down for case management on 28 February 2012 to fix a new set of trial dates.

The litigation case is still on-going and trial dates is scheduled from 17th to 18th May 2012, 22nd to 25th May 2012 and 7th to 8th June 2012.

- (ii) **Kuala Lumpur High Court (Appeal No. R3-12B-212-2011) against Mobile Bluezone Sdn Bhd**

During the hearing conducted on 15 March 2012, the Court has granted order in terms of MexComm's Petition to wind-up the Respondent.

Meanwhile, the Defendant had filed an appeal to the Court of Appeal against the decision of the Kuala Lumpur High Court on 2nd June 2011 which reversed the findings of the Sessions Court on 7th February 2011. The appeal which was fixed for hearing on 19th April 2012 has been postponed to a later date.

B10 – Dividends

No dividend has been declared or paid during the current quarter under review.

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Basic EPS of the Group is calculated by dividing the profit/ (loss) for the period attributable to ordinary equity owners of Mexter by the weighted average number of ordinary shares in issue during the financial period.

| | | Current quarter ended 31 March | | Cumulative quarters ended 31 March | |
|--|----------|--------------------------------|--------|------------------------------------|--------|
| | | 2012 | 2011 | 2012 | 2011 |
| Profit/ (loss) for the period attributable to ordinary equity owners of Mexter | (RM'000) | (552) | 392 | (552) | 392 |
| Weighted average number of ordinary shares in issue | ('000) | 89,452 | 89,452 | 89,452 | 89,452 |
| Basic EPS | (sen) | (0.6) | 0.4 | (0.6) | 0.4 |

The weighted average number of ordinary shares in issue is determined using the number of days that the specific shares are outstanding in proportion to the total number of days in the corresponding period.

(b) Diluted EPS

There is no dilution of share capital for the Group.

B12- Realised and Unrealised Retained Profits

| | As at 31 March 2012 RM'000 | As at 31 December 2011 RM'000 |
|---|----------------------------------|-------------------------------------|
| Total retained profits of the Company and Subsidiaries: | | |
| -Realised | (7,525) | (6,847) |
| -Unrealised | (31) | 16 |
| Total share of retained profits from an associated company: | | |
| -Realised | - | - |
| -Unrealised | - | - |
| | (7,556) | (6,831) |
| Less: Consolidation adjustments | (3,574) | (3,747) |
| Total Group retained profit | (11,130) | (10,578) |

Dated: 29 May 2012