

GREEN PACKET BERHAD (534942-H)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2014.

(The figures have not been audited)

	Individual Quarter		Cumulative Quarter	
	3 Months Period Ended		6 Months Cumulative	
	31/12/2014	31/12/2013	31/12/2014	31/12/2013
	RM '000	RM '000	RM '000	RM '000
Revenue	97,810	N/A	186,980	N/A
Operating expenses				
-Depreciation, Impairment & Amortisation	(2,132)	N/A	(4,425)	N/A
-Other operating costs	(100,396)	N/A	(183,797)	N/A
Other income	183	N/A	152,883	N/A
(Loss)/ Profit from operations	(4,535)	-	151,641	-
Share of net losses of associates	(15,504)		(15,504)	
Finance costs	(2,415)	N/A	(6,525)	N/A
(Loss)/ Profit before tax	(22,455)	-	129,612	-
Income tax expense	(899)	N/A	(2,857)	N/A
(Loss)/ Profit from continuing operation	(23,354)	-	126,755	-
Discontinued operations				
Loss after taxation from discontinued operations				
-Discounted operation	-	N/A	(51,947)	N/A
(Losses)/ Profit for the period	(23,354)	-	74,808	-
Foreign currency translation differences for foreign operations	1,599	N/A	1,599	N/A
Total other comprehensive expense for the period	1,599	-	1,599	-
Total comprehensive (Loss)/ Profit for the period	(21,755)	-	76,407	-
(Loss)/ Profit attributable to:				
Owners of the Company	(23,348)	N/A	98,276	N/A
Non-controlling interests	(6)	N/A	(23,468)	N/A
(Loss)/ Profit for the Period	(23,354)	-	74,808	-
Total comprehensive (Loss)/ Profit attributable to:				
Owners of the Company	(21,749)	N/A	99,875	N/A
Non-controlling interests	(6)	N/A	(23,468)	N/A
Total comprehensive (Loss)/ Profit for the period	(21,755)	-	76,407	-
Basic (loss)/ earning per ordinary share (sen):	(3.4)	N/A	14.2	N/A
Diluted (loss)/ earning per ordinary share (sen):	N/A	N/A	N/A	N/A

The condensed consolidated statements of comprehensive income should be read in conjunction with the audited financial statements for the year ended 30 June 2014.

*Note: No comparison is provided due to the change in financial year end to 31 December 2015. The rationale for the aforesaid change of financial year is to facilitate the Group's annual financial audit by virtue of its significant stake in Packet One Networks (Malaysia) Sdn Bhd with its financial year ending 31 December.

GREEN PACKET BERHAD (534942-H)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 31 DECEMBER 2014

	As at 31/12/2014 (Unaudited) RM '000	As at 30/6/2014 (Audited) RM '000
ASSETS		
Investment in associates	181,688	-
Property, plant and equipment	3,561	3,715
Other long term investments	137	135
Goodwill on acquisition	5,799	5,799
Development costs	12,335	14,219
Intangible - Intellectual property	3,226	3,894
Total non-current assets	206,746	27,762
Inventories	15,622	3,211
Trade receivables	87,640	52,688
Other receivables, deposits and prepayments	13,005	23,204
Deposits with licensed banks	3,700	3,681
Cash and bank balances	45,423	36,093
Amount owing by Associate	12,936	-
Assets of disposal group classified as held for sale	-	760,700
Total current assets	178,326	879,577
TOTAL ASSETS	385,072	907,339
EQUITY		
Share capital	138,089	138,082
Reserves	16,139	(115,324)
Total equity attributable to owners of the Company	154,228	22,758
Non-controlling interests	(819)	(1,269)
Total equity	153,409	21,489
LIABILITIES		
Borrowings	121,657	-
Hire purchase and finance lease liabilities	98	113
Deferred tax liabilities	2,560	2,595
Total non-current liabilities	124,315	2,708
Trade payables	58,086	22,050
Other payables and accruals	41,254	46,817
Borrowings	-	654
Hire purchase and finance lease liabilities	38	51
Amount owing to Associate	2,718	-
Provisions	5,252	20,458
Liabilities of disposal group classified as held for sale	-	793,112
Total current liabilities	107,348	883,142
TOTAL LIABILITIES	231,663	885,850
TOTAL EQUITY AND LIABILITIES	385,072	907,339
Net asset per share attributable to ordinary equity holders of the parent (sen)	22	3

The condensed consolidated statements of financial position should be read in conjunction with the audited financial statements for the year ended 30 June 2014.

GREEN PACKET BERHAD (534942-H)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2014

(The figures have not been audited)

	<-----Attributable to owners of the Company ----->								
	Shares capital	Non-Distributable				Accumulated Losses	Sub-total	Non-controlling interests	Total Equity
		Share Premium	Foreign Exchange Translation Reserve	Treasury Shares	Other Reserves				
RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	
At 1 July 2014	138,082	355,067	(160)	(11,389)	75,549	(534,391)	22,758	(1,269)	21,489
- As previously stated									
- As restated	138,082	355,067	(160)	(11,389)	75,549	(534,391)	22,758	(1,269)	21,489
Foreign currency translation differences for foreign operations	-	-	1,599	-	-	-	1,599	-	1,599
Total other comprehensive income for the period	-	-	1,599	-	-	-	1,599	-	1,599
Loss for the period	-	-	-	-	-	98,276	98,276	(23,468)	74,808
Total comprehensive profit for the period	-	-	1,599	-	-	98,276	99,875	(23,468)	76,407
Issuance of ordinary shares	7	4	-	-	-	-	11	-	11
Share-based payment transaction under ESOS	-	-	-	-	781	-	781	-	781
Transfer of non-controlling interest to the Group	-	-	-	-	-	30,804	30,804	(98,450)	(67,646)
Disposal of subsidiary	-	-	-	-	-	-	-	122,368	122,368
Crystallisation of warrant reserves	-	57,711	-	-	(57,711)	-	-	-	-
Total contribution from / distribution to owners	7	57,715	-	-	(56,930)	30,804	31,596	23,918	55,513
At 31 December 2014	138,089	412,782	1,439	(11,389)	18,619	(405,312)	154,228	(819)	153,409

The condensed consolidated statements of changes in equity should be read in conjunction with the audited financial statements for the year ended 30 June 2014.

GREEN PACKET BERHAD (534942-H)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2014

(The figures have not been audited)

	<-----Attributable to Equity Holders of the Parent ----->							Non-controlling interests	Total Equity
	Non-Distributable					Accumulated Losses	Sub-total		
	Shares capital	Share Premium	Foreign Exchange Translation Reserve	Treasury Shares	Other Reserves				
RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	
<u>Audited</u>									
At 1 January 2013	138,081	355,067	(1,161)	(11,389)	75,180	(415,982)	139,796	74,814	214,610
Foreign currency translation differences for foreign operations	-	-	1,001	-	-	-	1,001	-	1,001
Total other comprehensive income for the period	-	-	1,001	-	-	-	1,001	-	1,001
Loss for the period	-	-	-	-	-	(118,409)	(118,409)	(106,461)	(224,870)
Total comprehensive loss for the period	-	-	1,001	-	-	(118,409)	(117,408)	(106,461)	(223,869)
Issuance of ordinary shares	1	*	-	-	-	-	1	-	1
Issuance of preference shares by a subsidiary	-	-	-	-	-	-	-	47	47
Capital contribution from holder of ICPS C	-	-	-	-	-	-	-	30,331	30,331
Share Options granted under ESOS	-	-	-	-	369	-	369	-	369
Transfer of share premium for ESOS	-	*	-	-	(*)	-	-	-	-
Total contribution from / distribution to owners	1	-	-	-	369	-	370	30,378	30,748
At 30 June 2014	138,082	355,067	(160)	(11,389)	75,549	(534,391)	22,758	(1,269)	21,489

* Represented amount less than RM1,000

The condensed consolidated statements of changes in equity should be read in conjunction with the audited financial statements for the year ended 30 June 2014.

CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2014

	Financial period ended	
	31/12/2014	30/6/2014
	RM'000 (Unaudited)	RM'000 (Audited)
CASH FLOW FROM OPERATING ACTIVITIES		
Gain/ (Loss) before taxation		
-continuing operations	129,612	2,255
-discontinued operations	(51,946)	(204,238)
Adjustments for non cash items:-		
Amortisation of development cost	2,557	7,289
Amortisation of intellectual property	334	2,771
Amortisation of modem	2,550	33,496
Bad debts written off	-	152
Depreciation of plant and equipment	23,535	135,342
Development cost written off	-	6,648
Impairment of Goodwill	-	346
Share based payment under ESOS	781	369
Gain on dilution of subsidiaries	(152,685)	-
Other non-cash items	26,273	93,641
Operating profit/(loss) before working capital changes	(18,989)	78,071
Changes in working capital		
Decrease/(Increase) in assets	(40,813)	(51,635)
(Decrease)/Increase in liabilities	8,272	97,219
Cash for operating activities	(51,530)	123,655
Finance costs	(26,682)	(83,390)
Tax paid	(17,200)	(2,230)
Net cash from operating activities	(95,412)	38,035
CASH FLOW FOR INVESTING ACTIVITIES		
Development expenditure incurred	(673)	(6,496)
Interest received	408	2,778
Net cash out flow from dilution of subsidiaries	(14,745)	-
Proceeds from disposal of plant and equipment	-	50,696
Purchase of plant and equipment	(5,697)	(25,296)
Fixed deposit pledged with licensed bank	-	(8,776)
Net cash for investing activities	(20,707)	12,906
CASH FLOW FOR FINANCING ACTIVITIES		
Issuance of Preference Share to non-controlling interest by subsidiary	-	47
Proceeds from issuance of ordinary shares	11	1
Proceeds from issuance of preference shares by subsidiary	-	-
Net drawdown/(repayment) of bank borrowings	121,003	(63,960)
Repayment to hire purchase/lease obligations	(28)	513
Net cash for financing activities	120,986	(63,399)
Net increase/ (decrease) in cash and cash equivalents	3,268	(12,458)
Foreign exchange translation differences	1,599	1,735
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL PERIOD	44,256	54,979
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD	49,123	44,256
Cash and cash equivalents at the end of the financial period comprise the following:		
<u>Continuing Operations</u>		
Cash and bank balances	45,423	36,093
Fixed deposit with licensed bank	3,700	3,681
<u>Discontinued Operation</u>		
Cash and bank balances	-	4,482
	49,123	44,256

The condensed consolidated statement of cash flows should be read in conjunction with the audited financial statements for the financial year ended 30 June 2014.

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2014

A Explanatory Notes Pursuant to Malaysian Financial Reporting Standard ("MFRS") 134 Interim Financial Reporting

A1 Basis of preparation

The interim financial report has been prepared in accordance with Malaysian Financial Reporting Standards ("MFRS") 134 "Interim Financial Reporting" issued by the Malaysian Accounting Standards Board ("MASB") and Paragraph 9.22 and Appendix 9B of Chapter 9 Part K of the Main Listing Requirement of Bursa Malaysia Securities Berhad ("BMSB"). The interim financial report should be read in conjunction with the audited financial statements of the Group for the financial period ended 30 June 2014.

A2 Changes in accounting policies

The significant accounting policies and methods of computation adopted for the interim financial statements are consistent with those of the audited financial statements for the financial period ended 30 June 2014 except for the new standards, amendments to published standards and interpretations that are mandatory for the Group's financial year beginning on or after 1 July 2014 as set out below:

- a) Amendments to MFRS 10, MFRS 12 and MFRS 127 (2011): Investment Entities (effective from 1 January 2014)
- b) Amendments to MFRS 119: Defined Benefit Plans – Employee Contributions (effective from 1 July 2014)
- c) Amendments to MFRS 132: Offsetting Financial Assets and Financial Liabilities (effective from 1 January 2014)
- d) Amendments to MFRS 136: Recoverable Amount Disclosures for Non-financial Assets (effective from 1 January 2014)
- e) Amendments to MFRS 139: Novation of Derivatives and Continuation of Hedge Accounting (effective from 1 January 2014)
- f) IC Interpretation 21 Levies (effective from 1 January 2014)
- g) Annual Improvements to MFRSs 2010 – 2012 Cycle (effective from 1 July 2014)
- h) Annual Improvements to MFRSs 2011 – 2013 Cycle (effective from 1 July 2014)

A3 Auditors' report on preceding annual financial statements

The auditor's report on the financial statements for the financial period ended 30 June 2014 was not subject to any qualification.

A4 Seasonal or cyclical of operations

The Group's operations were not materially affected by any seasonal and cyclical factors.

A5 Unusual items

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

A6 Material changes in estimates

There were no material changes in estimates of amounts reported in prior financial years, which may have a material effect in the current financial period under review.

A7 Changes in debts or equity securities

There were no issuances, cancellations, repurchases, resale and repayments of debt and equity securities during the period ended 31 December 2014, except the following:

The movement of the Employees' Share Option Scheme ("the Scheme") for the period under review is as follows :

	Number of options over ordinary shares of RM0.20 each at exercise price of						
	RM 4.22 (000)	RM 1.97 (000)	RM 0.80 (000)	RM 1.10 (000)	RM 0.60 (000)	RM 0.56 (000)	RM 0.30 each (000)
Balance as at 1 July 2014	4,178	3,103	4,008	4,536	4,865	5,817	6,946
Granted during the year	-	-	-	-	-	-	-
Cancellation during the year	-	(81)	(45)	(115)	(88)	(130)	(107)
Exercise during the year	-	-	-	-	-	-	(27)
Outstanding as at 31 December 2014	4,178	3,022	3,963	4,421	4,777	5,687	6,812

The said Scheme is expiring on 8 August 2016.

A8 Dividends Payment

There were no dividends paid or proposed during the current financial period under review.

A9 Loss after taxation from discontinued operations

The Group has significantly diluted its equity interest in its Broadband business, completed in September 2014.

An analysis of the results of the discontinued operations is as follows:-

	The Group 1Q15 RM'000
Revenue	61,617
Cost of Goods Sold	(15,295)
Gross Profit	46,321
Other Income	235
	46,556
Operating Expenses	(78,344)
Finance cost	(20,158)
Loss before taxation	(51,947)
Income tax expense	-
Loss after taxation from discontinued operations	(51,947)

A10 Segmental information

Segmental information is provided based on geographical segment by customers' location and no comparison is provided due to the change in financial period ended to 31 December 2014, as follows:-

Results for the financial year (period ended 31 December 2014)

	Malaysia RM'000	Overseas RM'000	Group RM'000
Revenue			
Software and Devices	-	82,050	82,050
Broadband Services	61,617	-	61,617
Communication Services	346	104,584	104,930
	<u>61,963</u>	<u>186,634</u>	<u>248,597</u>
Results			
Software and Devices	-	(6,913)	(6,913)
Broadband Services	(31,918)	-	(31,918)
Communication Services	(8)	5,598	5,590
	<u>(31,926)</u>	<u>(1,315)</u>	<u>(33,241)</u>
Finance costs			(26,682)
Finance income			408
			<u>(59,515)</u>
Dilution of interest in subsidiary			152,685 *
Share of net losses of associates			(15,504)
Income tax expense			(2,858)
Profit after taxation			74,808
Non-controlling interests			23,468
Profit after taxation & Non-controlling interests			<u>98,276</u>

*Note: includes a one-time gain on dilution of subsidiary interest from 55.0% to 31.1% contributed RM152.68 million to the results.

A11 Valuation of property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and impairment loss.

A12 Material events subsequent to the end of the quarter

There were no material events subsequent to the end of the quarter.

A13 Changes in the composition of the Group

There were no changes in the composition of the Group during the current financial period ended 31 December 2014.

A14 Contingent assets and changes in contingent liabilities

The Group does not have any contingent assets at the date of this announcement and there were no changes in contingent liabilities since the last annual balance sheet date.

A15 Capital commitments

There is no capital expenditure contracted or provided for in the financial statements as at 31 December 2014.

A16 Significant related party transactions

The Directors of GPB are of the opinion that there are no related party transactions which would have material impact on the financial position and the business of the Group during the current financial year under review.

B Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Securities

B1 Review of the performance of the Group

Total revenue, EBITDA and loss after tax of the Group stands at approximately RM97.8 million, (RM2.4 million) and (RM23.3 million) respectively for the current financial quarter ended at 31 December 2014 ("2Q15"). This represents a decrease of 39.6% compared to the revenue of RM161.5 million recorded for the previous year corresponding financial period ended 31 December 2013 ("4Q13").

Revenue contribution comprises the following:-

	3 months period ended		% Change
	31-12-14	31-12-13	
	RM million	RM million	
Software and Devices	42.64	N/A	N/A
Broadband Services	-	N/A	N/A
Communication Services	55.17	N/A	N/A
	97.81	-	-

- Software and Devices business registered improved revenue performance with higher device shipments in 2Q15 compared with 4Q13 at 5.3% growth.
- Upon completion of the Broadband business dilution exercise in the previous quarter, the Group ceased to consolidate its revenue in the reporting quarter.
- The Communication Services business recorded higher revenue of 55.2 million as compared to 4Q13 at 20% growth.

EBITDA comprises the following:-

	3 months period ended		% Change
	31-12-14	31-12-13	
	RM million	RM million	
Software and Devices	(5.88)	N/A	N/A
Broadband Services	-	N/A	N/A
Communication Services	3.48	N/A	N/A
	(2.40)	-	-

- EBITDA for 2Q15 decreased to (RM2.4 million) from RM18.3 million compared with 4Q13. This is attributable to non-consolidation of Broadband business and the lower EBITDA result from Software and Device business.

Profit/ (Loss) after tax comprises the following:-

	3 months period ended		% Change
	31-12-14	31-12-13	
	RM million	RM million	
Software and Devices *	(10.53)	N/A	N/A
Broadband Services	-	N/A	N/A
Communication Services	2.68	N/A	N/A
	(7.85)	-	-

- Loss after tax for 2Q15 declined compared with 4Q13 due to non-consolidation of discontinued broadband business, despite an increase in expenses and tax in the software and device business.

*Including interest cost of RM2.4 million in relation to the E-MTN drawdown.

B2 Material changes in the quarterly results compared to the results of the preceding quarter

Overall revenue for current year quarter was lower due to exclusion of Broadband revenue in the Group's consolidation. However, the Group incurred a loss as compared to immediate preceding quarter which registered a one time gain from the dilution of Broadband business.

	Current Year Quarter 31-12-14 RM million	Immediate Preceding Quarter 30-09-14 RM million	% Change
Revenue	97.81	150.79	-35.1%
Profit/ (Loss) before tax	(22.45)	100.12	122.4%
Profit/ (Loss) after tax	(23.35)	98.16	123.8%

B3 Business prospects

The Group after the dilution of its equity interest in the broadband business, is realigning and reshaping its strategies going forward. Accordingly, the current focus is on expanding its market leadership for both the Software and Devices and Communications business activities. Management initiatives are also being implemented to further rationalise its cost structure to improve margins and operational productivity.

The Board expects the Group's performance to remain challenging.

B4 Variance of actual profit from forecast profit

Not applicable as no forecast was published.

B5 Income tax expense

	Financial period ended 31 December 2014 RM'000
Current tax expense	<u>2,858</u>

B6 Status of corporate proposals and utilisation of proceeds

a) The status of Corporate Proposals announced but not completed:

On 3 September 2007, the Company had entered into an Option Agreement for the purchase of 1 fully-paid non-assessable share of common stock in IWICS Inc. ("IWICS") for each share of Series D Preferred Stock purchased for a purchase price of 22.4 US cents for each share. IWICS is a company incorporated in the United States of America, which is involved in the development and licensing of its patented Opportunity Driven Multiple Access technology which is utilised in part for the development of the Company's SONmetro solution for the rollout of internet broadband services.

- b) On 27 March 2014, Green Packet Berhad ("the Company") has entered into a conditional investment agreement ("Investment Agreement") with Mobikom Sdn Bhd ("Mobikom"), a wholly-owned subsidiary of Telekom Malaysia Berhad ("TMB"), SK Telecom Co. Ltd. ("SKT"), Packet One Sdn Bhd ("POSB"), a wholly-owned subsidiary of the Company, TMB and Packet One Networks (Malaysia) Sdn Bhd ("PON"), a 55%-owned subsidiary of POSB, for the subscription by Mobikom of new ordinary shares of RM1.00 each in PON ("PON Share(s)") ("Subscription Share(s)") for a total subscription consideration of RM350.0 million ("Subscription Consideration"). The subscription price per PON Share and the actual number of PON Shares to be subscribed by Mobikom will be determined in accordance with the terms of the Investment Agreement ("Mobikom Subscription"). The multiple proposals that are not completed are as stated below:-

(I) Proposed issuance by the Company of up to RM210.0 million of nominal value of eight (8)-year Redeemable Exchangeable Bonds to TMB in tranches; and

(II) Proposed subscription by POSB and/or its affiliates of up to RM247.5 million of nominal value of eight (8)-year Convertible Unsecured Bonds to be issued by PON in tranches, after the completion of the proposed dilution.
(To be collectively referred to as the "Proposals")

As of 30 September 2014, the Company has issued the tranche A of the Exchangeable Medium Term Notes issuance comprising RM119,327,377 of nominal value of the Exchangeable Medium Term Notes to Mobikom. The proceeds raised were utilised in the following manner:-

	RM '000
- Settlement of the judgment obtained by Intel Capital Corporation under Kuala Lumpur High Court suit 22NCC-506-07/2013	79,327
-Settlement of the proposed acquisition by POSB of an aggregate of 450,000 PON shares from the minority shareholders of PON	30,000
-Working capital and general corporate purposes	10,000
	<u>119,327</u>

B7 Group borrowings and debt securities

As at 31 December 2014, total borrowings of the Group are as follows:

	RM '000
<u>Total borrowings:</u>	
Unsecured:	
- Exchangeable Medium Term Notes	121,657
Secured:	
- Hire purchases creditors, which are denominated in Ringgit Malaysia.	136
	<u>121,793</u>
	RM '000
Non-current portion:	
- Hire purchase and finance lease liabilities, repayment more than 1 year	
- later than one year not later than five years	98
- Borrowings:	
- repayable after five years	121,657
Current portion:	
- Hire purchase and finance lease liabilities, repayment within one year	38
	<u>121,793</u>

B8 Material litigations

There were no material litigations involving the Group as at the date of this announcement.

B9 Dividends

No dividend has been declared or recommended in respect of the current financial period under review.

B10 Realised and unrealised losses disclosure

The Group's realised and unrealised accumulated losses disclosure are as follows:

	As at 31.12.2014 RM'000	As at 31.12.2013 RM'000
Total accumulated losses of the Company and subsidiaries:		
- Realised accumulated losses	(417,842)	N/A
- Unrealised retained profits	3,020	N/A
Consolidation adjustments	9,510	N/A
Total Group accumulated losses	<u>(405,312)</u>	<u>-</u>

B11 Earnings per sharea) **Basic EPS**

Basic EPS is calculated by dividing the net loss for the period by the weighted average number of ordinary shares in issue during the period.

	3 months period ended		6 months period ended	
	31.12.2014	31.12.2013	31.12.2014	31.12.2013
Profit/ (Loss) attributable to ordinary equity holders of the Company (RM'000)	(23,348)	N/A	98,276	N/A
Weighted average numbers of ordinary shares in issue of RM0.20 par each ('000)	690,409	N/A	690,409	N/A
Basic earning/ (loss) per share (sen)	(3.4)	N/A	14.2	N/A

b) **Diluted EPS**

The diluted loss per share for the current and previous financial period was not presented as there is an anti-dilutive effect arising from the assumed conversion of Employees' Share Option Scheme.

B12 Profit/ (Loss) for the Period

	6 months period ended	
	31.12.2014	31.12.2013*
	RM'000	RM'000
Profit/ (Loss) for the period/year is arrived at after charging (Continuing operation):		
Amortisation of :		
- development cost	2,438	N/A
- intellectual property	334	N/A
Depreciation of plant and equipment	1,654	N/A
Finance Costs	6,525	N/A
Share based payment under ESOS	781	N/A
Foreign exchange loss	(448)	N/A
and after crediting :		
Other non-cash items	408	N/A

*Note: No comparison is provided due to the change in financial year end to 31 December 2015.

B13 Comparative Figure

There were no comparative figures for this quarter ended 31 December 2014 following the Company's change of financial year end from 30 June to 31 December. Enclosed herewith the quarterly financial results for the period ended 31 December 2013 marked as "Appendix A" for your reference.

B14 Change of financial year end

On 26 January 2015, the Board has approved to change the financial year end from 30 June 2015 to 31 December and the next financial statements shall be in a period of 18 months, from 1 July 2014 to 31 December 2015.

B15 Authorisation for issue

The interim financial statements were authorised on 26 February 2015 for issue by the Board of Directors.