

BORNEO AQUA HARVEST BERHAD (649504-D)
(Incorporated in Malaysia)
UNAUDITED INTERIM FINANCIAL STATEMENTS
FOR THE FIRST QUARTER ENDED 30 JUNE 2017

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	INDIVIDUAL QUARTER		CUMULATIVE PERIOD	
	Quarter ended 30.06.2017 RM'000	Quarter ended 30.06.2016 RM'000	Year to date 30.06.2017 RM'000	Year to date 30.06.2016 RM'000
Revenue	11,781	12,003	11,781	12,003
Cost of sales	(8,168)	(8,086)	(8,168)	(8,086)
Gross profit	3,613	3,917	3,613	3,917
Other income	243	92	243	92
Other expenses	(366)	-	(366)	-
Distribution costs	(2,245)	(2,091)	(2,245)	(2,091)
Administrative expenses	(2,090)	(1,275)	(2,090)	(1,275)
(Loss) / profit from operations	(845)	643	(845)	643
Finance costs	(231)	(208)	(231)	(208)
(Loss) / profit before tax	(1,076)	435	(1,076)	435
Taxation	-	-	-	-
(Loss) / profit for the period	(1,076)	435	(1,076)	435
Other comprehensive profit / (loss) :				
Foreign currency translation	1	(1)	1	(1)
Total comprehensive (loss) / profit for the period	(1,075)	434	(1,075)	434
(Loss) / profit for the period attributable to:				
Equity holders of the parent	(1,076)	435	(1,076)	435
Minority interests	-	-	-	-
	(1,076)	435	(1,076)	435
(Loss) / profit per share attributable to equity holders of the parent (sen)				
- Basic	(0.18)	0.10	(0.18)	0.10
- Diluted	(0.18)	0.10	(0.18)	0.10

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CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	As at 30.06.2017 RM'000	Audited As at 31.03.2017 RM'000
Non-Current Assets		
Property, plant and equipment	52,426	39,390
Intangible assets	96,134	96,134
Biological assets	1,751	1,864
	150,311	137,388
Current Assets		
Inventories	1,183	932
Biological assets	99,731	96,417
Trade receivables	37,469	38,177
Other receivables	1,860	829
Tax refundable	166	148
Deposit with a licensed bank	985	985
Cash and bank balances	20,376	35,988
	161,770	173,476
Total Assets	312,081	310,864
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the parent		
Share capital	95,431	94,301
Share premium	179,888	179,888
Employee share options reserve	10,815	10,815
Retained earnings	(794)	282
Foreign currency translation reserve	(96)	(97)
Total equity	285,244	285,189
Non-Current Liabilities		
Borrowings	2,855	192
Deferred government grants received	4,670	4,889
Deferred tax liabilities	2,038	2,038
	9,563	7,119
Current Liabilities		
Trade and other payables	6,327	5,876
Borrowings	10,947	12,680
	17,274	18,556
Total liabilities	26,837	25,675
TOTAL EQUITY AND LIABILITIES	312,081	310,864
Net asset per share attributable to ordinary equity holder (sen)	29.89	30.24

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CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Share Capital	Share Premium	Employee share Options Reserve	Foreign Currency Translation Reserves	Distributable Retained Earnings	Total
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
As at 1 April 2016	43,196	83,892	13,144	(95)	4,090	144,227
Issue of shares	46,303	85,787	-	-	-	132,090
Transaction cost		(253)				(253)
Share options granted under ESOS	-		689	-	-	689
Exercise of employee share options	4,802	10,462	(3,018)	-	-	12,246
Total comprehensive loss for the year	-	-	-	(2)	(3,808)	(3,810)
As at 31 March 2017	94,301	179,888	10,815	(97)	282	285,189
As at 1 April 2017	94,301	179,888	10,815	(97)	282	285,189
Share options granted under ESOS	-		-	-	-	-
Exercise of employee share options	1,130	-	-	-	-	1,130
Total comprehensive loss for the period	-	-	-	1	(1,076)	(1,075)
As at 30 June 2017	95,431	179,888	10,815	(96)	(794)	285,244

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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW

	Quarter ended 30.06.2017 RM'000	Quarter ended 30.06.2016 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
(Loss) / Profit before tax	(1,076)	435
Adjustment for:		
Non cash items	2,466	2,457
Operating profit before working capital changes	<u>1,390</u>	<u>2,892</u>
Net changes in current assets	(4,404)	(6,834)
Net changes in current liabilities	458	709
Income tax paid	(19)	(20)
Net cash used in operating activities	<u>(2,575)</u>	<u>(3,253)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of plant and equipment	(11,222)	(198)
Additions of biological assets	-	(15)
Net cash used in investing activities	<u>(11,222)</u>	<u>(213)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Payment of hire purchase payables	(72)	(13)
Interest paid	(231)	(208)
Interest income	1	1
Proceed from exercise of employee share options	1,130	2,136
Proceed from borrowing	-	2,576
Repayment of loan	(283)	(270)
Net cash generated from financing activities	<u>545</u>	<u>4,222</u>
(Decrease) / Increase in cash and cash equivalents	(13,252)	756
Effect on foreign exchange translation differences	-	(1)
Cash and cash equivalents at beginning of period	26,151	(6,419)
Cash and cash equivalents at end of period	<u>12,899</u>	<u>(5,664)</u>
Cash and cash equivalents comprise:		
Cash and bank balances	20,376	614
Bank overdraft	(7,477)	(6,278)
	<u>12,899</u>	<u>(5,664)</u>

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EXPLANATORY NOTES TO THE INTERIM FINANCIAL STATEMENTS

1. Basis of Preparation and Accounting Policies

The interim financial statements have been prepared under the historical cost convention.

The interim financial statements are unaudited and have been prepared in accordance with the requirements of Financial Reporting Standard ("FRS") 134 - Interim Financial Reporting and the Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities") ACE Market Listing Requirement.

The interim financial statements should be read in conjunction with the audited financial statements for the year ended 31 March 2017. These explanatory notes attached to the interim financial statements provides an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of Borneo Aqua Harvest Berhad ("Company" or "Borneo Aqua") and its subsidiaries ("Group") since the year ended 31 March 2017.

The significant accounting policies adopted are consistent with those of the audited financial statements for the year ended 31 March 2017, except for the adoptions of the following new Financial Reporting Standards (FRSs), Amendments to FRSs and Interpretations

Description	Effective for annual periods beginning on or after
Annual Improvements to FRSs 2012-2014 Cycle	1 January 2017
Amendments to FRS 112 - Recognition of Deferred Tax Assets for Unrealized Losses	1 January 2017
Amendments to FRS 107 - Disclosure Initiative	1 January 2017
FRS 9 Financial Instruments (IFRS 9 as issued by IASB in July 2014)	1 January 2018
FRS 115 Revenue from Contracts with Customers	1 January 2018
Amendments to FRS 2 - Classification and Measurement of Share-based Payment Transactions	1 January 2018
Amendments to FRS 140 - Transfer of Investment Property	1 January 2018
FRS 116 Leases	1 January 2019

Deferred :

Amendments to FRS 10 and FRS 128 - FRS 10 Consolidated Financial Statements: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture.

The adoptions of above FRSs, Amendments to FRSs and Interpretations do not have any significant impact to the interim financial statements of the Group.

On 19 November 2011, the Malaysian Accounting Standards Board (MASB) issued a new MASB approved accounting framework, the Malaysian Financial Reporting Standards (MFRS Framework).

The MFRS Framework is to be applied by all Entities Other Than Private Entities for annual periods beginning on or after 1 January 2012, with the exception of entities that are within the scope of MFRS 141 Agriculture (MFRS 141) and IC Interpretation 15 Agreements for Construction of Real Estate (IC 15), including its parent, significant investor and venturer (herein called 'Transitioning Entities').

Transitioning Entities are allowed to defer adoption of the new MFRS Framework until the MFRS framework becomes mandatory for the Transitioning Entities for annual periods beginning on or after 1 January 2018.

The Group and the Company falls within the scope definition of Transitioning Entities and accordingly, will be required to prepare financial statements using the MFRS Framework in its first MFRS financial statements for the year ending 31 March 2019. In presenting its first MFRS financial statements, the Group will be required to restate the comparative financial statements to amounts reflecting the application of MFRS Framework. The majority of the adjustments required on transition will be made, retrospectively, against opening retained earnings.

At the date of this financial statement, the Group and the Company have not completed their quantification of the financial effects of the differences between Financial Reporting Standards and accounting standards under the MFRS Framework due to the ongoing assessment by the project team. Accordingly, the financial performance and financial position as disclosed in these financial statements and for the year ended 31 March 2017 could be different if prepared under the MFRS Framework.

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The Group and the Company expect to be in a position to fully comply with the requirements of the MFRS Framework for the financial year ending 31 March 2019.

2. Auditors' Report on Preceding Annual Financial Statements

The auditors' report on the audited financial statements for the financial year ended 31 March 2017 was not qualified.

3. Seasonal and Cyclical Factors

The results of the Group were not materially affected by any significant seasonal and cyclical factors during the quarter under review.

4. Unusual Items due to their Nature, Size or Incidence

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

5. Changes in Estimates

There were no changes in estimates of amounts that have a material effect in the current quarter results.

6. Debts and Equity Securities

There were no issuance, cancellation, repurchase, resale and repayment of debt and equity securities for the current financial year-to-date.

7. Dividend paid

No dividends were declared or paid during the quarter under review.

8. Segmental Reporting

	Cumulative period Ended 01.04.2017 - 30.06.2017		Cumulative period Ended 01.04.2016 - 30.06.2016	
	Revenue (RM'000)	Operating Profit / (Loss) Before tax (RM'000)	Revenue (RM'000)	Operating Profit / (Loss) Before tax (RM'000)
Aquaculture Operations	11,781	(358)	12,003	435
Mining Operations	-	(718)	-	-

9. Subsequent Events

The Company had on 27 April 2017 announced that it proposes to change the name of the Company from "Borneo Aqua Harvest Berhad" to "BAHVEST Gold Berhad" which is subject to shareholders' approval at the Thirteenth Annual General Meeting to be held on 25 August 2017 and issuance of the notice of registration of new name by the Companies Commission of Malaysia .

10. Changes in Composition of the Group

There were no changes in the composition of the Group during the quarter under review.

11. Contingent Liabilities and Contingent Assets

There were no contingent liabilities and contingent assets as at 30 June 2017.

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UNAUDITED INTERIM FINANCIAL STATEMENTS**FOR THE FIRST QUARTER ENDED 30 JUNE 2017****12. (Loss) / Profit Before Taxation****12.1 Financial review for current quarter and financial year to date**

	Individual Period		Changes (%)	Cumulative Period		Changes (%)
	Current year Quarter	Preceding Year Corresponding Quarter		Current Year to date	Preceding Year Corresponding period	
	(RM'000)	(RM'000)		(RM'000)	(RM'000)	
	30.06.2017	30.06.2016		30.06.2017	30.06.2016	
Revenue	11,781	12,003	(1.8%)	11,781	12,003	(1.8%)
Gross Profit	3,613	3,917	(7.8%)	3,613	3,917	(7.8%)
(Loss)/Profit Before Interest and Tax	(845)	643	(231.4%)	(845)	643	(231.4%)
(Loss)/Profit Before Tax	(1,076)	435	(347.4%)	(1,076)	435	(347.4%)
(Loss)/Profit after Tax	(1,076)	435	(347.4%)	(1,076)	435	(347.4%)
(Loss)/Profit Attributable to Ordinary Equity Holder of the parent	(1,076)	435	(347.4%)	(1,076)	435	(347.4%)

12.2 Financial review for current quarter compared with immediate preceding quarter

	Current Quarter	Immediate Preceding Quarter	Changes (%)
	(RM'000)	(RM'000)	
	30.06.2017	31.03.2017	
Revenue	11,781	7,300	61.4%
Gross Profit	3,613	2,599	39.0%
Loss Before Interest and Tax	(845)	(3,393)	(75.1%)
Loss Before Tax	(1,076)	(3,805)	(71.7%)
Loss after Tax	(1,076)	(2,827)	(61.9%)
Loss Attributable to Ordinary Equity Holder of the parent	(1,076)	(2,827)	(61.9%)

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13. Review of Performance

The Group recorded a revenue and gross profit of RM11.781 million and RM3.613 million respectively for the current quarter from its Aquaculture operations, representing a slight decrease of 1.8% and 7.8% respectively as compared to the corresponding period in 2016. The Group had in current period also incurred an operating loss of RM0.718 million for its Mining operations comprise of operating cost of RM0.359 million and RM0.359 million for administration and finance cost which was charged as administrative expenses. The Mining operations are currently at preparation stages which include, amongst others, the construction of relevant infrastructure, labor quarter, canteen and preparation of the foundation to set up and construct the processing plant to process gold, silver and copper etc.

The Group recorded a loss before taxation of RM1.076 million, mainly due to additional expenses incurred in current quarter ended 30 June 2017 (“Q1”) for the private placement exercise of RM0.367 million and also expenses of RM0.718 million for its Mining operations as mentioned above. The said loss was also attributed to the higher fatality rate of the cultured fishes in previous financial year which led to an increase in the associated cost of the same batch of fishes were sold in the Q1 and also lower gross profit margin from the sales of frozen fish products sold locally.

Revenue for Q1 increased to RM11.781 million as compared to RM7.30 million recorded in the fourth quarter ended 31 March 2017, representing an increase of 61.4%. The increase was mainly due to the increase in sales of larger grouper fishes, in particular, the cross-breed species, which is in line with the Group adopted strategy to rear part of its’ selected cross-breed fishes to larger size, preferably above 6 kgs before selling them as they will be able to generate higher revenue for the Group as the selected cross-breed species are fast growing species that are expected to have fast and significant growth once they reach a body weight of about 2 kgs.

The higher revenue recorded by the Group in Q1 as explained above, had resulted in the Group reporting a gross profit of RM3.613 million as compared to a gross profit of RM2.599 million in the immediate preceding quarter ended as at 31 March 2017, representing an increase of 39.0%.

The lower net loss of RM1.076 million in Q1 as compared to a net loss of RM2.827 million in the immediate preceding quarter ended as at 31 March 2017 was mainly due to the higher revenue achieved as mentioned above.

14. (Loss) / Profit before taxation

The following items have been included in arriving at loss before taxation:-

	Current Quarter (RM’000)	Current year to date (RM’000)
Interest Income	1	1
Other income including investment income	221	221
Interest expense	(231)	(231)
Depreciation and amortization	(1,932)	(1,932)
Foreign exchange gain	22	22

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	Individual Period		Changes (%)	Cumulative Period		Changes (%)
	Current year Quarter (RM'000)	Preceding Year Corresponding Quarter (RM'000)		Current Year to date (RM'000)	Preceding Year Corresponding period (RM'000)	
	30.06.2017	30.06.2016	30.06.2017	30.06.2016		
Other Income	243	92	164.1%	243	92	164.1%
Other Expenses	366	-	100.0%	366	-	100.0%
Distribution Cost	2,245	2,091	7.4%	2,245	2,091	7.4%
Admin Expenses	2,090	1,275	63.9%	2,090	1,275	63.9%
Finance Cost	231	208	11.1%	231	208	11.1%

Included in other expenses is the operating cost of approximately RM0.359 million incurred in Q1 for prepare and set up the mining and processing facilities to be carried by Wullersdorf Resources Sdn Bhd, a wholly-owned subsidiary of Bahvest.

The increase in administrative expenses was mainly due to for the expenses incurred for private placement exercise of RM0.367 million and RM0.331 million incurred for the Mining operations.

The increase in finance cost was mainly due to hire purchase interest of RM0.028 million incurred pursuant to vehicle and machineries purchased for the Mining operations.

16. Income Tax Expense

Plentiful Earnings Sdn Bhd, a subsidiary company, has been granted tax incentive under Section 127 of the Income Tax Act, 1967 for the exemption of tax on statutory income from fish breeding, fish fry hatchery and fish rearing activities for a period of 10 years commencing 1 April 2013.

17. Realized and Unrealized Profits

	As at 30.06.2017 (RM'000)	As at 31.03.2017 (RM'000)
Total retained profit/(loss) of Borneo Aqua Harvest Berhad and its subsidiaries:		
- Realized	(40,494)	(39,965)
- Unrealized	2,553	3,126
Total	(37,941)	(36,839)
Add : Consolidated adjustments	37,147	37,121
Total Group retained (loss) / profit	(794)	282

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No profit forecast was announced or published by the Group, hence, no comparison is made between actual and forecast results.

19. Material Impairment of Assets

There are no impairment to be recognized during the quarter under review.

20. Trade Receivables

	Current (RM'000)	1 month (RM'000)	2 months (RM'000)	> 3 months (RM'000)	Total (RM'000)
Trade Receivable	5,896	3,147	2,679	27,222	38,944
Allowance for Impairment					(1,475)
Total					37,469

Trade receivables are non-interest bearing and the normal credit terms granted by the Group are ranging from 30 to 270 days. They are recognized at their original invoice amounts which represent their fair values on initial recognition.

During the Quarter under review, the Group has collected the total sum of RM12.049 million of trade receivables from its Hong Kong customers as well as local customers.

The allowance for impairment are individually determined to be impaired at the reporting date relate to receivables that are in significantly financial difficulties and have defaulted on payments. The Directors have reviewed the recoverability of the receivable and of the opinion that, none of the Group trade receivable that are neither past due nor impaired have been renegotiated during the quarter under review.

21. Loan and Borrowings

The Group has no any unsecured loan and borrowing, all the secured loan and borrowing are as follows:

	As at 30.06.2017		
	Long term (RM'000)	Short term (RM'000)	Total Borrowings (RM'000)
Bank overdraft	-	7,477	7,477
Bank loan	-	2,602	2,602
Hire purchase	2,855	868	3,723
Total	2,855	10,947	13,802
	As at 30.06.2016		
	Long term (RM'000)	Short term (RM'000)	Total Borrowings (RM'000)
Bank overdraft	-	6,278	6,278
Bank loan	995	5,782	6,777
Hire purchase	105	52	157
Total	1,100	12,112	13,212

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21. Loan and Borrowings - Continued

During the current quarter, total loan and borrowings has increased significantly mainly due to purchase of machineries and moveable equipment under hire purchase facility for the Mining operations at Bukit Mantri, Tawau, Sabah, Malaysia.

22. Company's Prospects

As at FYE 2018, Borneo Aqua will continue to face economic challenges and uncertainties for its Aquaculture operations both domestically as well as globally such as fluctuation of the local currency against the US Dollar, HK Dollar and China RMB; increasing production cost due to fatality rate and any other unforeseen circumstances. Nevertheless, the Group places great emphasis on the improvement of its operational efficiency, while at the same time focusing on the Group's long-term growth plan of building a sustainable aquaculture business organically.

To broaden its earnings base, Borneo Aqua has also diversified its core business into gold mining operations. Through the diversification into gold mining business, the Group expects the new segment to contribute positively to the future earnings as well as its long-term objective of achieving sustainable growth and value enhancement to the shareholders of Group.

Barring any unforeseen circumstances, the Board of Directors anticipates that the Group will be able to achieve satisfactory operating results for the financial year ending 31 March 2018. The Mining operations are expected to commence production in the second quarter of the calendar year 2018.

23. Corporate Proposals

Save as disclosed below, there are no other corporate proposals announced and pending completion.

23.1 Private Placement

Borneo Aqua had on 21 March 2017 announced that the issue price of the placement shares to be issued pursuant to the Proposed Private Placement ("Placement Shares") has been fixed at RM0.77 per Placement Share. On 29 March 2017, a total of 46,869,600 Placement Shares were issued and placed to identified investors pursuant to the Proposed Private Placement.

The status of utilization of proceeds from the abovementioned Private Placement as at 30 June 2017 is as follows:

	Time Frame for Utilization (months)	Proceeds Raised (RM'000)	Amount Utilized (RM'000)	Amount Unutilized (RM'000)
Purchase of machineries and movable equipment	Within 12 months	6,136	4,312	1,824
Construction of new building	Within 12 months	3,750	26	3,724
Construction of Processing Plant	Within 18 months	9,380	-	9,380
Construction of road and other related infrastructure	Within 12 months	6,000	6,000	-
Working Capital	Within 24 months	9,874	2,987	6,887
Estimated Expenses	Within 12 months	950	685	265
Total		36,090	14,010	22,080

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23. Corporate Proposals - Continued

23.2 Issuance of Free Warrants

The Company had on 13 April 2017 announced that it proposes to undertake a propose issue of up to 325,670,213 free warrants in Borneo Aqua (“Warrants”) on the basis of 1 Warrant for every 2 existing ordinary shares in Borneo Aqua held by the shareholders of Borneo Aqua. Approval was obtained from shareholders through the Extraordinary General Meeting held on 2 August 2017 to issue of up to 325,670,213 Warrants.

24. Material Litigation

As at the date of this report, there are no pending material litigations.

25. Earnings Per Share

Basic earnings per share is calculated by dividing the (Loss) / Profit for the financial period / year under review by the weighted average number of ordinary shares in issue during the period / year.

	Individual Period		Cumulative Period	
	Current year Quarter	Preceding Year Corresponding Quarter	Current Year to date	Preceding Year Corresponding period
	30.06.2017	30.06.2016	30.06.2017	30.06.2016
(Loss)/Profit for the period (RM'000)	(1,076)	435	(1,076)	435
Weighted average number of ordinary shares in issue ('000)	599,424	433,639	599,424	433,639
Basic (loss)/profit per share (sen)	(0.18)	0.10	(0.18)	0.10
Diluted (loss)/profit per share (sen)	(0.18)	0.10	(0.18)	0.10

As at the end of the quarter, there was only one class of shares in issue and they rank pari passu with each other.