

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

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	INDIVIDUAL QUARTER		CUMULATIVE PERIOD	
	Quarter ended 30.09.2017 RM'000	Quarter ended 30.09.2016 RM'000	Year to date 30.09.2017 RM'000	Year to date 30.09.2016 RM'000
Revenue	5,653	5,955	17,434	17,958
Cost of sales	(4,834)	(3,166)	(13,002)	(11,252)
Gross profit	819	2,789	4,432	6,706
Other income	674	932	917	1,024
Other expenses	(884)	(1)	(1,250)	(1)
Distribution costs	(1,963)	(1,757)	(4,208)	(3,848)
Administrative expenses	(1,656)	(1,612)	(3,746)	(2,887)
(Loss) / profit from operations	(3,010)	351	(3,855)	994
Finance costs	(240)	(204)	(471)	(412)
(Loss) / profit before tax	(3,250)	147	(4,326)	582
Taxation	-	-	-	-
(Loss) / profit for the period	(3,250)	147	(4,326)	582
Other comprehensive profit / (loss) :				
Foreign currency translation	-	(1)	1	(1)
Total comprehensive (loss) / profit for the period	(3,250)	146	(4,325)	581
(Loss) / profit for the period attributable to:				
Equity holders of the parent	(3,250)	147	(4,326)	582
Minority interests	-	-	-	-
	(3,250)	147	(4,326)	582
(Loss) / profit per share attributable to equity holders of the parent (sen)				
- Basic	(0.54)	0.03	(0.72)	0.13
- Diluted	(0.54)	0.03	(0.72)	0.13

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CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	As at 30.09.2017 RM'000	Audited As at 31.03.2017 RM'000
Non-Current Assets		
Property, plant and equipment	52,654	39,390
Intangible assets	96,134	96,134
Biological assets	1,651	1,864
	150,439	137,388
Current Assets		
Inventories	1,250	932
Biological assets	99,991	96,417
Trade receivables	38,194	38,177
Other receivables	8,441	829
Tax refundable	102	148
Deposit with a licensed bank	985	985
Cash and bank balances	8,598	35,988
	157,561	173,476
Total Assets	308,000	310,864
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the parent		
Share capital	95,502	94,301
Share premium	179,888	179,888
Employee share options reserve	10,815	10,815
Retained earnings	(4,044)	282
Foreign currency translation reserve	(96)	(97)
Total equity	282,065	285,189
Non-Current Liabilities		
Borrowings	2,926	192
Deferred government grants received	4,451	4,889
Deferred tax liabilities	2,038	2,038
	9,415	7,119
Current Liabilities		
Trade and other payables	6,940	5,876
Borrowings	9,580	12,680
	16,520	18,556
Total liabilities	25,935	25,675
TOTAL EQUITY AND LIABILITIES	308,000	310,864
Net asset per share attributable to ordinary equity holder (sen)	29.53	30.24

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UNAUDITED INTERIM FINANCIAL STATEMENTS**FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2017****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	1,201	-	-	-	-	1,201
Total comprehensive loss for the period	-	-	-	1	(4,326)	(4,325)
As at 30 September 2017	95,502	179,888	10,815	(96)	(4,044)	282,065

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CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW

	Quarter ended 30.09.2017 RM'000	Quarter ended 30.09.2016 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
(Loss) / Profit before tax	(4,326)	582
Adjustment for:		
Non cash items	5,268	4,013
Operating profit before working capital changes	942	4,595
Net changes in current assets	(11,998)	(11,953)
Net changes in current liabilities	1,064	(424)
Income tax paid	(37)	(39)
Income tax refunded	83	-
Net cash used in operating activities	<u>(9,946)</u>	<u>(7,821)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Proceeds from disposals of plant and equipments	-	1
Purchase of plant and equipment	(13,806)	(370)
Additions of biological assets	-	(15)
Net cash used in investing activities	<u>(13,806)</u>	<u>(384)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Payment of hire purchase payables	(312)	(26)
Interest paid	(471)	(412)
Interest income	1	1
Proceed from exercise of employee share options	1,201	5,334
Proceed from borrowing	-	3,989
Repayment of loan	(577)	(540)
Net cash (used in) / generated from financing activities	<u>(158)</u>	<u>8,346</u>
(Decrease) / Increase in cash and cash equivalents	(23,910)	141
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>2,241</u>	<u>(6,279)</u>
Cash and cash equivalents comprise:		
Cash and bank balances	8,598	256
Bank overdraft	(6,357)	(6,535)
	<u>2,241</u>	<u>(6,279)</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.

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.

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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

Save for the shares issued pursuant to the exercise of the Employees Share Options Scheme, 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 - 30.09.2017		Cumulative period Ended 01.04.2016 - 30.09.2016	
	Revenue (RM'000)	Operating Loss Before tax (RM'000)	Revenue (RM'000)	Operating Profit Before tax (RM'000)
Aquaculture Operations	17,434	(2,134)	17,958	994
Mining Operations	-	(1,721)	-	-
Quarry Operations	159	(287)	-	-

9. Subsequent Events

There were no material events subsequent to the end of current quarter that has not been reflected in the interim financial statements.

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 September 2017.

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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 (RM'000)	Preceding Year Corresponding Quarter (RM'000)		Current Year to date (RM'000)	Preceding Year Corresponding period (RM'000)	
	30.09.2017	30.09.2016		30.09.2017	30.09.2016	
Revenue	5,653	5,955	-5.1%	17,434	17,958	-2.9%
Gross Profit	819	2,789	-70.6%	4,432	6,706	-33.9%
(Loss)/Profit Before Interest and Tax	(3,010)	351	-957.5%	(3,855)	994	-487.8%
(Loss)/Profit Before Tax	(3,250)	147	-2310.9%	(4,326)	582	-843.3%
(Loss)/Profit after Tax	(3,250)	147	-2310.9%	(4,326)	582	-843.3%
(Loss)/Profit Attributable to Ordinary Equity Holder of the parent	(3,250)	147	-2310.9%	(4,326)	582	-843.3%

12.2 Financial review for current quarter compared with immediate preceding quarter

	Current Quarter (RM'000)	Immediate Preceding Quarter (RM'000)	Changes (%)
	30.09.2017	30.06.2017	
Revenue	5,653	11,781	-52.0%
Gross Profit	819	3,613	-77.3%
Loss Before Interest and Tax	(3,010)	(845)	256.2%
Loss Before Tax	(3,250)	(1,076)	202.0%
Loss after Tax	(3,250)	(1,076)	202.0%
Loss Attributable to Ordinary Equity Holder of the parent	(3,250)	(1,076)	202.0%

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13. Review of Performance

The Group recorded a revenue and gross profit of RM5.653 million and RM0.819 million respectively for the current quarter from its Aquaculture operations, representing a decrease of 5.1% and 70.6% respectively as compared to the corresponding period in 2016.

The Group had in current period also incurred pre-operational cost of RM1.551 million for its Mining operations comprising pre-operating cost of RM0.883 million and RM0.668 million for administration and finance cost which was charged out as administrative expenses. The Mining operations are currently at preparation stages which include, amongst others, the construction of relevant infrastructure, laboratory, labor quarter, canteen and preparation of the foundation to set up and construct the processing plant to process high value minerals such as gold, silver and copper etc. The group had also incurred operation loss of RM 0.115 million from its quarry operation, which was mainly due to sales of quarry waste with lower price.

The slight decrease of 5.1% in revenue as compared to the corresponding quarter in 2016 as mentioned above was due to the slow demand in grouper fish in Hong Kong and China.

The Group recorded a loss before taxation of RM3.250 million, mainly due to high fatality of grouper fish fry at the nursery centre and pre-operational expenses incurred in current quarter ended 30 September 2017 ("Q2") of RM1.551 million for its Mining operations as mentioned above.

Revenue for Q2 decreased to RM5.653 million as compared to RM11.781 million recorded in the first quarter ended 30 June 2017 ('Q1'), representing a decrease of 52.0%. The decrease was mainly due to the decrease in sales of Grouper fish which was due to slow demand in Hong Kong and China.

The decrease in revenue recorded by the Group in Q2 and the high fatality of the grouper fish fry at the nursery centre as explained above, had resulted in the Group reporting a gross profit of 0.819 million as compared to a gross profit of RM3.613 million in the immediate preceding quarter ended as at 30 June 2017, representing a decrease of 77.3%.

The net loss of RM3.250 million in Q2 as compared to a net loss of RM1.076 million in the immediate preceding quarter ended as at 30 June 2017 was mainly due to the reasons 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
Other income including investment income	676	896
Interest expense	(240)	(471)
Depreciation and amortization	(2,188)	(4,120)
Foreign exchange (loss) / gain	(2)	20

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15. Comments on Material Change in other income and expenses

	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)	
	30.09.2017	30.09.2016		30.09.2017	30.09.2016	
Other Income	674	932	-27.9%	917	1,024	-10.4%
Other Expenses	884	1	883.0%	1,250	1	1,249%
Distribution Cost	1,963	1,757	11.7%	4,208	3,848	9.4%
Admin Expenses	1,656	1,612	2.7%	3,746	2,887	29.8%
Finance Cost	240	204	17.6%	471	412	14.3%

During the quarter under review, the increase in other expenses from RM1,000 to RM884,000 was incurred for the pre-operational cost for the preparation and setting up the mining and processing plants to be carried by Wullersdorf Resources Sdn Bhd, a wholly-owned subsidiary of Bahvest.

The increase in finance cost was mainly due to hire purchase interest of RM67,000 incurred during the current quarter 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 30.09.2017 (RM'000)	As at 31.03.2017 (RM'000)
Total retained profit/(loss) of Borneo Aqua Harvest Berhad and its subsidiaries:		
- Realized	(43,726)	(39,965)
- Unrealized	2,521	3,126
Total	(41,205)	(36,839)
Add : Consolidated adjustments	37,161	37,121
Total Group retained (loss) / profit	(4,044)	282

18. Variance on Profit Forecast

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 is no impairment to be recognized during the quarter under review.

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20. Trade Receivables

	Current (RM'000)	1 month (RM'000)	2 months (RM'000)	> 3 months (RM'000)	Total (RM'000)
Trade Receivable	5,135	95	373	34,066	39,669
Allowance for Impairment					(1,475)
Total					38,194

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 RM4.947 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.

21. Other Receivables

Other Receivables consists of the following: -

	Other Receivable (RM'000)	Deposit (RM'000)	Prepayment (RM'000)	Total (RM'000)
TOTAL	3,330	1,365	3,746	8,441

Included in other receivables are cash advances of RM2.549 million to contractors for construction of infrastructure at Bukit Mantri, Tawau, Sabah, for the Mining operations. Deposit included deposit paid for the acquisition of heavy machineries, diesel and construction materials of RM0.318 million, RM0.5 million and RM0.2 million respectively. Prepayment mainly consist of partial payment for purchase of equipment of processing plant and advance installments for Hire Purchase facilities amounting to RM 3.255 million and 0.201 million respectively.

22. Loan and Borrowings

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

	As at 30.09.2017		
	Long term (RM'000)	Short term (RM'000)	Total Borrowings (RM'000)
Bank overdraft	-	6,357	6,357
Bank loan	-	2,309	2,309
Hire purchase	2,926	914	3,840
Total	2,926	9,580	12,506

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22. Loan and Borrowings - Continued

	As at 30.09.2016		
	Long term (RM'000)	Short term (RM'000)	Total Borrowings (RM'000)
Bank overdraft	-	6,535	6,535
Bank loan	702	7,217	7,919
Hire purchase	119	59	178
Total	821	13,811	14,632

As compared to preceding year corresponding period up to 30 September 2017, there is a net decrease in borrowings of RM2.126 million with total repayment of bank loan amounting to RM5.610 million.

However, there are significantly increase in hire purchase of RM3.662 million for the acquisition of machineries and moveable equipment under hire purchase facility for Wullersdorf Resources Sdn Bhd, to carrying out its mining operation at Bukit Mantri, Tawau, Sabah

23. 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 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.

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 this 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.

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24. Corporate Proposals

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

24.1 Private Placement

The status of utilization of proceeds as at 30 September 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	4,362	1,774
Construction of new building	Within 12 months	3,750	928	2,822
Construction of Processing Plant	Within 18 months	9,380	4,080	5,300
Construction of road and other related infrastructure	Within 12 months	6,000	6,000	-
Working Capital	Within 24 months	9,874	8,324	1,550
Estimated Expenses	Within 12 months	950	699	251
Total		36,090	24,393	11,697

24.2 Issuance of Free Warrants

The Company had on 25 August 2017 announced that the Free Warrants Issue have been completed following the listing of and quotation for 299,997,878 Warrants on the ACE Market of Bursa Securities.

25. Material Litigation

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

26. 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
	30.09.2017	30.09.2016	30.09.2017	30.09.2016
(Loss)/Profit for the period (RM'000)	(3,250)	147	(4,326)	582
Weighted average number of ordinary shares in issue ('000)	600,000	436,996	599,714	435,327
Basic (loss)/profit per share (sen)	(0.54)	0.03	(0.72)	0.13
Diluted (loss)/profit per share (sen)	(0.54)	0.03	(0.72)	0.13

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