

**CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
 FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2017**

	INDIVIDUAL QUARTER THREE MONTHS ENDED		CUMULATIVE PERIOD NINE MONTHS ENDED	
	31-Dec-17 RM'000 Unaudited	31-Dec-16 RM'000 Unaudited	31-Dec-17 RM'000 Unaudited	31-Dec-16 RM'000 Unaudited
Revenue	16,604	21,152	56,628	52,498
Cost of sales	(5,624)	(10,436)	(22,380)	(24,678)
Gross profit	10,980	10,716	34,248	27,820
Other operating income	1,373	156	2,091	1,023
Other operating expenses	(12,187)	(10,268)	(35,101)	(24,834)
Finance costs	(67)	(24)	(161)	(334)
Profit before tax from continuing operations	99	580	1,077	3,675
Tax (expense) / income	(57)	(260)	19	(625)
Profit after tax from continuing operations	42	320	1,096	3,050
<u>Discontinued operation</u>				
Loss from discontinued operation, net of tax	-	(553)	-	(1,537)
Profit / (loss) for the financial period	42	(233)	1,096	1,513
Other comprehensive (loss) / income net of tax - Item that may be reclassified subsequently to profit or loss				
Foreign currency translation differences for foreign operations, net of tax	(57)	647	(69)	836
Other comprehensive (loss) / income for the financial period, net of tax	(57)	647	(69)	836
Total comprehensive (loss) / income for the financial period	(15)	414	1,027	2,349
Profit / (loss) attributable to:-				
Owners of the parent	42	(233)	1,097	1,471
Non-controlling interest	-	-	(1)	42
Profit / (loss) for the financial period	42	(233)	1,096	1,513
Total comprehensive (loss) / income attributable to:-				
Owners of the parent	(15)	414	1,028	2,307
Non-controlling interest	-	-	(1)	42
Total comprehensive (loss) / income for the financial period	(15)	414	1,027	2,349
EPS / (LBS) attributable to Owners of the parent (sen)				
- Basic and diluted				
Continuing operations	0.00	0.02	0.08	0.22
Discontinued operation	-	(0.04)	-	(0.11)
	0.00	(0.02)	0.08	0.11

(The above Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the accompanying explanatory notes attached to these consolidated interim financial information and the audited financial statements for the financial year ended 31 March 2017.)



**CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2017**

	As at 31-Dec-17 RM'000 Unaudited	As at 31-Mar-17 RM'000 Audited
ASSETS		
Non-Current Assets		
Property, plant and equipment	4,055	4,713
Goodwill	5,738	5,738
Deferred tax assets	3,885	3,623
Trade receivables	6,360	6,272
	<u>20,038</u>	<u>20,346</u>
Current Assets		
Inventories	2,894	2,445
Trade receivables	20,260	22,318
Other receivables, deposits and prepayments	7,897	13,059
Amounts owing by related companies	2,886	4,414
Current tax assets	6,230	5,203
Cash and bank balances	17,138	17,663
	<u>57,305</u>	<u>65,102</u>
TOTAL ASSETS	<u><u>77,343</u></u>	<u><u>85,448</u></u>
EQUITY AND LIABILITIES		
Equity attributable to owners of the parent		
Share capital	150,834	150,834
Reverse acquisition reserve	(131,013)	(131,013)
Exchange translation reserve	(691)	(622)
Retained earnings	26,374	25,277
	<u>45,504</u>	<u>44,476</u>
Non-controlling interest	88	89
TOTAL EQUITY	<u>45,592</u>	<u>44,565</u>
Non-Current Liabilities		
Borrowings	38	252
Provision for post-employment benefits	1,375	1,239
Deferred tax liabilities	381	652
	<u>1,794</u>	<u>2,143</u>
Current Liabilities		
Trade payables	6,035	8,724
Other payables, deposits and accruals	9,949	14,117
Amounts owing to ultimate holding company	6,117	7,568
Amount owing to holding company	3,739	3,829
Amounts owing to related companies	1,411	1,557
Borrowings	2,706	2,945
	<u>29,957</u>	<u>38,740</u>
TOTAL LIABILITIES	<u>31,751</u>	<u>40,883</u>
TOTAL EQUITY AND LIABILITIES	<u><u>77,343</u></u>	<u><u>85,448</u></u>
Net assets per share (sen)	<u>3.36</u>	<u>3.28</u>

(The above Consolidated Statement of Financial Position should be read in conjunction with the accompanying explanatory notes attached to these consolidated interim financial information and the audited financial statements for the financial year ended 31 March 2017.)

**CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
 FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2017**

	<----- Attributable to owners of the Parent ----->						Non-controlling interest RM'000	Total equity RM'000
	<----- Non-distributable ----->			<-Distributable ->				
Unaudited Nine Months Financial Period Ended 31 December 2017	Share capital RM'000	Reverse acquisition reserve RM'000	Exchange translation reserve RM'000	Retained earnings RM'000	Total RM'000			
Balance as at 1 April 2017	150,834	(131,013)	(622)	25,277	44,476	89	44,565	
Profit / (loss) for the financial period	-	-	-	1,097	1,097	(1)	1,096	
Foreign currency translation differences for foreign operations, net of tax	-	-	(69)	-	(69)	-	(69)	
Total comprehensive (loss) / income for the financial period	-	-	(69)	1,097	1,028	(1)	1,027	
Balance as at 31 December 2017	<u>150,834</u>	<u>(131,013)</u>	<u>(691)</u>	<u>26,374</u>	<u>45,504</u>	<u>88</u>	<u>45,592</u>	

	<----- Attributable to owners of the Parent ----->						Non-controlling interest RM'000	Total equity RM'000
	<----- Non-distributable ----->			<-Distributable ->				
Unaudited Nine Months Financial Period Ended 31 December 2016	Share capital RM'000	Reverse acquisition reserve RM'000	Exchange translation reserve RM'000	Retained earnings RM'000	Total RM'000			
Balance as at 1 April 2016	135,588	(115,767)	(1,497)	24,860	43,184	76	43,260	
Profit for the financial period	-	-	-	1,471	1,471	42	1,513	
Foreign currency translation differences for foreign operations, net of tax	-	-	836	-	836	-	836	
Total comprehensive income for the financial period	-	-	836	1,471	2,307	42	2,349	
Balance as at 31 December 2016	<u>135,588</u>	<u>(115,767)</u>	<u>(661)</u>	<u>26,331</u>	<u>45,491</u>	<u>118</u>	<u>45,609</u>	

(The above Consolidated Statement of Changes in Equity should be read in conjunction with the accompanying explanatory notes attached to these consolidated interim financial information and the audited financial statements for the financial year ended 31 March 2017.)

**CONSOLIDATED STATEMENT OF CASH FLOWS
 FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2017**

	NINE MONTHS ENDED	
	31-Dec-17	31-Dec-16
	RM'000	RM'000
	Unaudited	Unaudited
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax from continuing operations	1,077	3,675
Loss before tax from discontinued operation	-	(1,537)
Profit before tax	<u>1,077</u>	<u>2,138</u>
Adjustment for non-cash items:		
Depreciation of property, plant and equipment	1,244	1,172
Fair value adjustments on non-current trade receivables	(270)	596
Fair value gain on amount owing to immediate holding company	-	(36)
Fair value gain on amount owing to ultimate holding company	-	(135)
Loss on disposal of property, plant & equipment	8	-
Impairment losses on trade receivables	-	348
Interest income	(244)	(329)
Interest expense	71	292
Property, plant & equipment written off	-	31
Net movement for post-employment benefits	179	249
Reversal of impairment losses on trade receivables	(863)	(100)
Net unrealised gain on foreign exchange	-	(293)
Net unrealised loss on foreign exchange	74	-
Operating profit before working capital changes	<u>1,276</u>	<u>3,933</u>
Net changes in assets	8,545	2,628
Net changes in liabilities	<u>(7,918)</u>	<u>(4,297)</u>
Cash generated from operations	1,903	2,264
Tax paid	(1,696)	(1,289)
Tax refunded	38	406
Net cash from operating activities	<u>245</u>	<u>1,381</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Advances from ultimate holding company	-	2,763
Advances from immediate holding company	-	164
Net (repayment to) / advance from related companies	(140)	3,122
Purchase of property, plant and equipment	(486)	(636)
Proceed from disposal of property, plant & equipment	42	-
Net withdrawal of fixed deposits pledged to bank	114	3,612
Interest received	244	329
Net cash (used in) / from investing activities	<u>(226)</u>	<u>9,354</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of hire purchase payables	(276)	(233)
Interest paid	(71)	(292)
Net cash used in financing activities	<u>(347)</u>	<u>(525)</u>
Net change in cash and cash equivalents	(328)	10,210
Cash and cash equivalents at 1 April 2017 / 2016**	3,474	(7,223)
Effect of foreign exchange on opening balance	94	336
Cash and cash equivalents at 31 December 2017 / 2016**	<u>3,240</u>	<u>3,323</u>

** Cash and cash equivalents at the beginning and end of the financial period are net of deposits pledged to banks.

(The above Consolidated Statement of Cash Flows should be read in conjunction with the accompanying explanatory notes attached to these consolidated interim financial information and the audited financial statements for the financial year ended 31 March 2017.)

PART A:
Notes to the Consolidated Interim Financial Information

1 Basis of preparation

The consolidated interim financial information has been prepared in accordance with the requirements of Malaysian Financial Reporting Standard ("MFRS") 134, *Interim Financial Reporting* and International Accounting Standard 34 *Interim Financial Reporting*.

The consolidated interim financial information should be read in conjunction with the audited financial statements for the financial year ended 31 March 2017. The explanatory notes attached to this consolidated interim financial information provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial year ended 31 March 2017.

2 Significant Accounting Policies

The Group has applied the same accounting policies and method of computation in the consolidated interim financial information as in the 31 March 2017 annual financial statements except for those that relate to new standards and amendments effective for the first time for the periods beginning on or after 1 January 2017, and will be adopted in the 2018 financial statements. None of the new standards and amendments that are effective for the first time for periods beginning on or after 1 January 2017 however have a material effect on the Group.

(a) New MFRSs adopted during the current financial period

The Group adopted the following Standards and Amendments of the MFRS Framework that were issued by the Malaysian Accounting Standards Board ("MASB") during the current financial period:

Title	Effective Date
Amendments to MFRS 112 <i>Recognition of Deferred Tax Assets for Unrealised Losses</i>	1 January 2017
Amendments to MFRS 107 <i>Disclosure Initiative</i>	1 January 2017
Amendments to MFRS 12 Annual Improvements to MFRS Standards 2014-2016 Cycle	1 January 2017

(b) New MFRSs that have been issued, but only effective for annual periods beginning on or after 1 January 2018

The following are Standards of the MFRS Framework that have been issued by the Malaysian Accounting Standards Board ('MASB') but have not been early adopted by the Group and the Company.

Title	Effective Date
Amendments to MFRS 1 <i>Annual Improvements to MFRS Standards 2014-2016 Cycle</i>	1 January 2018
MFRS 15 <i>Revenue from Contracts with Customers</i>	1 January 2018
Clarification to MFRS 15	1 January 2018
MFRS 9 <i>Financial Instruments (IFRS as issued by IASB in July 2014)</i>	1 January 2018
Amendments to MFRS 2 <i>Classification and Measurement of Share-based Payment Transactions</i>	1 January 2018
Amendments to MFRS 128 <i>Annual Improvements to MFRS Standards 2014-2016 Cycle</i>	1 January 2018
IC Interpretation 22 <i>Foreign Currency Transactions and Advance Consideration</i>	1 January 2018
Amendments to MFRS 140 <i>Transfers of Investment Property</i>	1 January 2018
Amendments to MFRS 4 <i>Applying MFRS 9 Financial Instruments with MFRS 4 Insurance Contracts</i>	See MFRS 4 Paragraphs 46 and 48
MFRS 16 <i>Leases</i>	1 January 2019
Amendments to MFRS 10 and MFRS 128 <i>Sale or Contribution of Assets between an Investor and its Associates or Joint Venture</i>	Deferred

3 Qualification of independent auditors' report on preceding annual audited financial statements

The auditors' report on the financial statements for the financial year ended 31 March 2017 was an unqualified opinion.

4 Seasonal and cyclical factors

The business of the Group was not affected by any seasonal and cyclical factors.

PART A:
Notes to the Consolidated Interim Financial Information

5 Unusual items due to their nature, size or incidence

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

6 Material changes in estimates

There were no material changes in estimates during the quarter under review.

7 Debt and equity securities

There were no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the quarter under review.

8 Dividends paid

There was no dividends paid during the quarter under review.

9 Segmental information

The Group's reportable segments were identified as follows: -

- Business Performance Services - Provision of business performance improvement related services.
- Trading & Distribution Services - Distribution and reselling of hardware and software and related services.
- Digital & Infrastructure Services - Provision of a comprehensive range of tele/data communication, networking solutions and related services.

The Others segment comprises operations related to investment holding activities and subsidiaries that have ceased operations and remained inactive.

Business Segments	Business Performance Services RM'000	Trading & Distribution Services RM'000	Digital & Infrastructure Services RM'000	Others RM'000	Eliminations RM'000	Consolidation RM'000
<u>Nine Months Financial Period Ended 31 December 2017</u>						
External sales	47,477	-	9,138	13	-	56,628
Inter segment sales	-	111	-	-	(111)	-
Total sales	<u>47,477</u>	<u>111</u>	<u>9,138</u>	<u>13</u>	<u>(111)</u>	<u>56,628</u>
Segment results	2,301	(28)	(407)	(962)	-	904
Finance costs	(12)	-	(59)	-	-	(71)
Interest Income	144	-	100	-	-	244
Profit / (loss) before tax	<u>2,433</u>	<u>(28)</u>	<u>(366)</u>	<u>(962)</u>	<u>-</u>	<u>1,077</u>
Taxation						19
Profit for the period						<u>1,096</u>
Segment assets	<u>30,779</u>	<u>86</u>	<u>84,280</u>	<u>117,749</u>	<u>(155,551)</u>	<u>77,343</u>

PART A:
Notes to the Consolidated Interim Financial Information

9 Segmental information (cont'd.)

Business Segments	Business Performance Services RM'000	Trading & Distribution Services RM'000	Digital & Infrastructure Services RM'000	Others RM'000	Eliminations RM'000	Consolidation RM'000
<u>Nine Months Financial Period Ended 31 December 2016</u>						
External sales	34,033	62	18,403	-	-	52,498
Inter segment sales	-	2	3,290	1,000	(4,292)	-
Total sales	<u>34,033</u>	<u>64</u>	<u>21,693</u>	<u>1,000</u>	<u>(4,292)</u>	<u>52,498</u>
Segment results	2,031	(118)	1,742	2,728	(2,745)	3,638
Finance costs	(27)	-	(126)	(139)	-	(292)
Interest Income	34	-	295	-	-	329
Profit / (loss) before tax from continuing operations	2,038	(118)	1,911	2,589	(2,745)	3,675
Taxation						<u>(625)</u>
Profit for the period from continuing operations						3,050
Discontinued operation						
Loss from discontinued operation, net of tax	(1,537)					(1,537)
Profit for the period						<u>1,513</u>
Segment assets	<u>23,650</u>	<u>363</u>	<u>86,986</u>	<u>118,898</u>	<u>(153,627)</u>	<u>76,270</u>

10 Related Party Disclosures

Significant related party transactions are as follows:-

	INDIVIDUAL QUARTER THREE MONTHS ENDED		CUMULATIVE PERIOD NINE MONTHS ENDED	
	31-Dec-17 RM'000	31-Dec-16 RM'000	31-Dec-17 RM'000	31-Dec-16 RM'000
Sale of goods and services to related companies	250	1,113	2,057	5,372
Purchase of goods and services from related companies	-	49	7	100
Corporate secretarial services fees paid/ payable to a related company	9	27	48	42
Management fees to ultimate holding company	120	120	360	360

11 Carrying amount of revalued assets

There were no changes to the valuation of property, plant and equipment during the quarter under review.

12 Subsequent events

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

13 Changes in the composition of the Group

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

PART A:
Notes to the Consolidated Interim Financial Information

14 Discontinued operation

On 24 November 2016, the Board of Directors decided to close down business operation of ISS Consulting (S) Pte Ltd because it had struggled to convert business prospects and pipeline into order book as it continued to operate amid challenging market conditions which undermined its ability to secure and deliver new projects competitively. Additionally, the Singapore operations had been experiencing attrition of existing customers to its competitors thus compounding to Management's decision to consider the discontinuation of the operations. The discontinuation of the operations was completed in the 4th quarter of financial year ended 31 March 2017.

Loss attributable to the discontinued operation was as follows:

Results of discontinued operation

	INDIVIDUAL QUARTER THREE MONTHS ENDED		CUMULATIVE PERIOD NINE MONTHS ENDED	
	31-Dec-17 RM'000	31-Dec-16 RM'000	31-Dec-17 RM'000	31-Dec-16 RM'000
Revenue	-	778	-	2,307
Cost of Sales	-	(414)	-	(1,307)
Gross Profit	-	364	-	1,000
Other operating income	-	31	-	55
Other operating expenses	-	(948)	-	(2,590)
Finance costs	-	-	-	(2)
Loss before taxation	-	(553)	-	(1,537)
Taxation	-	-	-	-
Loss after taxation	-	(553)	-	(1,537)

15 Changes in contingent liabilities or contingent assets

Corporate and bank guarantee granted for the quarter under review are as follows:-

	RM'000
Corporate guarantee given to financial institution for facilities granted to subsidiaries	16,100

16 Capital commitments

No capital commitments for purchase of property, plant & equipment not provided for on the interim financial information.

17 Cash and bank balance

	As at 31-Dec-17 RM'000
Cash and bank balances	5,037
Fixed deposits with licensed financial institutions	12,101
	17,138
Less: Fixed deposits pledged with licensed banks	(11,408)
Less: Bank overdraft	(2,490)
	3,240

PART B:
EXPLANTORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD
FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2017

1 Detailed analysis of performance

The detailed breakdown of revenue by operating segments of the Group are as follows: -

	INDIVIDUAL QUARTER THREE MONTHS ENDED			CUMULATIVE PERIOD NINE MONTHS ENDED		
	31-Dec-17	31-Dec-16	Variance	31-Dec-17	31-Dec-16	Variance
	RM'000	RM'000	%	RM'000	RM'000	%
Business Performance Services	13,477	14,777	(8.8)	47,477	34,033	39.5
Trading & Distribution Services	-	2	(100.0)	111	64	73.4
Digital & Infrastructure Services	3,127	7,027	(55.5)	9,138	21,693	(57.9)
Others	-	-	-	13	1,000	-
	<u>16,604</u>	<u>21,806</u>	<u>(23.9)</u>	<u>56,739</u>	<u>56,790</u>	<u>(0.1)</u>
Less : Inter Segment Revenue	-	(654)		(111)	(4,292)	
External Revenue from continuing operations	16,604	21,152	(21.5)	56,628	52,498	7.9
Revenue from discontinued operation	-	779	(100.0)	-	2,308	(100.0)
Total Group Revenue	<u>16,604</u>	<u>21,931</u>	<u>(24.3)</u>	<u>56,628</u>	<u>54,806</u>	<u>3.3</u>

The Group recorded revenue of RM16.6 million for the quarter ended 31 December 2017, a decrease by RM5.33 million (24.3%) against revenue achieved in the previous corresponding quarter. The lower revenue was attributable to the Digital & Infrastructure Services segment where the demand for the equipment and maintenance services have fallen sharply year on year.

The detailed breakdown of profit before tax by business segments of the Group are as follows: -

	INDIVIDUAL QUARTER THREE MONTHS ENDED			CUMULATIVE PERIOD NINE MONTHS ENDED		
	31-Dec-17	31-Dec-16	Variance	31-Dec-17	31-Dec-16	Variance
	RM'000	RM'000	%	RM'000	RM'000	%
Business Performance Services	538	204	163.7	2,433	2,038	19.4
Trading & Distribution Services	(9)	(15)	40.0	(28)	(118)	76.3
Digital & Infrastructure Services	(286)	912	(131.4)	(366)	1,911	(119.2)
Others	(144)	(521)	72.4	(962)	(156)	(516.7)
Profit before tax from continuing operations	99	580	(82.9)	1,077	3,675	(70.7)
Loss before tax from discontinued operation	-	(553)	100.0	-	(1,537)	100.0
Profit before tax	<u>99</u>	<u>27</u>	<u>266.7</u>	<u>1,077</u>	<u>2,138</u>	<u>(49.6)</u>

The Group posted a profit before tax of RM0.01 million for the quarter ended 31 December 2017, a slightly higher profit as compared to the previous corresponding quarter.

PART B:
EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD
FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2017

2 Variation of results against preceding quarter

	3 months ended 31-Dec-17 RM'000	3 months ended 30-Sep-17 RM'000	Variance %
Revenue	<u>16,604</u>	<u>25,001</u>	(33.6)
Profit / (loss) before tax	<u>99</u>	<u>1,371</u>	(92.8)

The Group's revenue for the current quarter under review was RM8.40 million lower compared to the immediate preceding quarter due to lower order fulfilment.

3 Prospects

The Group's two major operating subsidiaries, Diversified Gateway Berhad ("DGB") which operates the telecommunication infrastructure in Malaysia and ISS Consulting (Thailand) Ltd ("ISST") which offers SAP consulting services in Thailand.

DGB's operating environment remains challenging with margins being compressed due to high competition. The Group has embarked on enhancing the value of its services, while minimising its costs structure to offer competitive services to its market.

The SAP market in Thailand which ISST operates in, particularly the manufacturing sector has been expanding with good demand for SAP software licenses and implementation. ISST is expected to continue registering growth.

The Board remains cautiously optimistic of the Group's prospects for the remaining of the year.

4 Profit forecast

Not applicable.

5 Tax expense / (income)

	INDIVIDUAL QUARTER THREE MONTHS ENDED		CUMULATIVE PERIOD NINE MONTHS ENDED	
	31-Dec-17 RM'000	31-Dec-16 RM'000	31-Dec-17 RM'000	31-Dec-16 RM'000
Current tax expense				
- Malaysian taxation	12	121	35	249
- Foreign taxation	202	315	492	728
Over provision in prior year				
- Malaysian taxation	34	-	34	-
- Foreign taxation	-	-	(35)	-
Deferred tax	<u>(191)</u>	<u>(176)</u>	<u>(545)</u>	<u>(352)</u>
	<u>57</u>	<u>260</u>	<u>(19)</u>	<u>625</u>

The Group's effective tax rate for the current financial period is disproportionate to the statutory tax rate due to unabsorbed capital allowances and unutilised tax losses carried forward of a subsidiary.

6 Unquoted investments and properties

There were no purchase or disposal of unquoted investments and properties during the financial period under review.

PART B:
EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2017

7 Quoted securities

There were no acquisitions or disposals of quoted securities during the financial period under review.

8 Status of corporate proposals

There were no corporate proposals announced or outstanding as at reporting date.

9 Borrowings and debts securities

The Group's bank borrowings as at 31 December 2017 are as follows:

	RM'000
Short term bank borrowings - secured - Denominated in Ringgit Malaysia	2,706
Long term bank borrowings - secured - Denominated in Ringgit Malaysia	<u>38</u>
	<u><u>2,744</u></u>

The Group has not issued any debt securities as at the reporting date.

10 Realised and Unrealised Profits

The retained earnings as at the end of the reporting date can be analysed as follows:

	As at 31.12.2017 RM'000	As at 31.03.2017 RM'000
Total retained earning of the Group: -		
- Realised	(27,425)	(28,216)
- Unrealised	4,359	4,055
	<u>(23,066)</u>	<u>(24,161)</u>
Consolidation adjustments	49,440	49,438
Total retained earnings as per consolidated financial statements	<u><u>26,374</u></u>	<u><u>25,277</u></u>

The determination of realised and unrealised profits is based on the Guidance on Special Matter No. 1, Determination of Realised and Unrealised Profits or Losses in the Context of Disclosures Pursuant to Bursa Securities Listing Requirements, issued by the Malaysian Institute of Accountants ("MIA Guidance") and directive of Bursa Malaysia Securities Berhad.

11 Changes in material litigation

There was no material litigation against the Group as at reporting date.

12 Dividends

No dividends have been recommended during the quarter ended 31 December 2017.

PART B:
EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD
FOR THE FINANCIAL PERIOD ENDED 31 DECEMBER 2017

13 Earning per ordinary share

(a) Basic earning per ordinary share

Basic earning per ordinary share for the financial period under review is calculated based on the Group's profit after tax and non-controlling interests divided by the weighted average ("WA") number of ordinary shares in issue during the financial period.

	INDIVIDUAL QUARTER THREE MONTHS ENDED		CUMULATIVE PERIOD NINE MONTHS ENDED	
	31-Dec-17 RM'000	31-Dec-16 RM'000	31-Dec-17 RM'000	31-Dec-16 RM'000
Profit / (loss) after tax attributable to the Owners of the parent				
Continuing Operations	42	320	1,097	3,008
Discontinued Operation	-	(553)	-	(1,537)
	<u>42</u>	<u>(233)</u>	<u>1,097</u>	<u>1,471</u>
WA number of ordinary shares in issue ('000)	1,355,877	1,355,877	1,355,877	1,355,877
Basic profit per ordinary share (sen)				
Continuing Operations	0.00	0.02	0.08	0.22
Discontinued Operation	-	(0.04)	-	(0.11)
	<u>0.00</u>	<u>(0.02)</u>	<u>0.08</u>	<u>0.11</u>

(b) Fully diluted earnings per ordinary share

The Group has no potential ordinary shares in issue as at reporting date and therefore, diluted earnings per share has not been presented.

14 Profit before tax

	INDIVIDUAL QUARTER THREE MONTHS ENDED		CUMULATIVE PERIOD NINE MONTHS ENDED	
	31-Dec-17 RM'000	31-Dec-16 RM'000	31-Dec-17 RM'000	31-Dec-16 RM'000
Profit before tax is arrived at after charging: -				
Depreciation of property, plant and equipment	398	425	1,244	1,172
Fair value loss on long term trade receivables	-	-	-	596
Impairment losses on trade receivables	-	303	-	348
Interest expenses	41	24	71	292
Loss on disposal of property, plant & equipment	8	-	8	-
Provision for post employment benefits	-	(88)	179	249
Realised loss on foreign currency transactions	46	24	55	69
Unrealised loss on foreign currency transactions	19	-	74	-
And crediting: -				
Fair value gain on:				
-amount owing to immediate holding company	-	-	-	36
-amount owing to ultimate holding company	-	-	-	135
-long term trade receivables	65	-	270	-
Waiver of loan from related company	-	-	-	646
Interest income	101	97	244	329
Reversal of impairment losses on trade receivables	89	55	863	100
Realised gain on foreign currency transactions	-	-	-	88
Unrealised gain on foreign currency translation	-	81	-	293