



	INDIVIDUAL QUARTER THREE MONTHS ENDED		CUMULATIVE PERIOD NINE MONTHS ENDED	
	31-Dec-18 RM'000 Unaudited	31-Dec-17 RM'000 Unaudited	31-Dec-18 RM'000 Unaudited	31-Dec-17 RM'000 Unaudited
Revenue	21,631	16,604	59,852	56,628
Cost of sales	(10,058)	(5,624)	(23,939)	(22,380)
Gross profit	11,573	10,980	35,913	34,248
Other operating income	1,193	1,373	2,975	2,105
Other operating expenses	(12,667)	(12,187)	(37,755)	(35,115)
Finance costs	(104)	(66)	(249)	(160)
(Loss) / Profit before tax	(5)	99	884	1,077
Tax expense	75	(57)	(268)	19
Profit for the financial quarter / period	70	42	616	1,096
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	(199)	(57)	109	(69)
Other comprehensive (loss) / income for the financial quarter / period, net of tax	(199)	(57)	109	(69)
Total comprehensive (loss) / income for the financial quarter / period	(129)	(15)	725	1,027
Profit attributable to:-				
Owners of the parent	71	42	618	42
Non-controlling interest	(1)	-	(2)	(1)
Profit for the financial quarter / period	70	42	616	41
Total comprehensive (loss) / income attributable to:-				
Owners of the parent	(128)	(15)	727	1,028
Non-controlling interest	(1)	-	(2)	(1)
Total comprehensive (loss) / income for the financial quarter / period	(129)	(15)	725	1,027
EPS attributable to Owners of the parent (sen) - Basic and diluted	0.00	0.00	0.04	0.08

(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 2018.)



CONSOLIDATED STATEMENT OF FINANCIAL POSITION
 AS AT 31 DEC 2018

	As at 31-Dec-18 RM'000 Unaudited	As at 31-Mar-18 RM'000 Audited
Non-Current Assets		
Property, plant and equipment	3,187	3,771
Goodwill	5,738	5,738
Deferred tax assets	4,076	3,872
Trade receivables	10,805	11,522
	23,806	24,903
Current Assets		
Inventories	2,314	2,617
Trade receivables	17,313	17,282
Other receivables, deposits and prepayments	10,985	17,026
Amounts owing by related companies	-	2,351
Current tax assets	6,852	5,619
Cash and bank balances	26,523	18,421
	63,987	63,316
TOTAL ASSETS	87,793	88,219
Equity attributable to owners of the parent		
Share capital	160,054	150,834
Reverse acquisition reserve	(131,013)	(131,013)
Exchange translation reserve	(389)	(498)
Retained earnings	23,647	23,029
	52,299	42,352
Non-controlling interest	85	87
TOTAL EQUITY	52,384	42,439
Non-Current Liabilities		
Borrowings	12	20
Provision for post-employment benefits	5,074	4,164
Deferred tax liabilities	-	146
	5,086	4,330
Current Liabilities		
Trade payables	5,184	10,971
Other payables, deposits and accruals	22,236	19,612
Amounts owing to related companies	-	9,960
Borrowings	2,903	907
	30,323	41,450
TOTAL LIABILITIES	35,409	45,780
TOTAL EQUITY AND LIABILITIES	87,793	88,219
Net assets per share (sen) *	7.01	3.12

* Net assets per share attributable to owners of the Company is computed based on Total Shareholders' Funds (excluding Non-controlling interests) divided by the total number of ordinary shares in issue for each period.

(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 2018.)

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL PERIOD ENDED 31 DEC 2018

	<----- Attributable to owners of the Parent ----->				Total RM'000	Non- controlling interest RM'000	Total equity RM'000
	<----- Non-distributable ----->		<-Distributable ->				
Unaudited <u>Nine Months Financial Period Ended 31 Dec 2018</u>	Share capital RM'000	Reverse acquisition reserve RM'000	Exchange translation reserve RM'000	Retained earnings RM'000			
Balance as at 1 April 2018	150,834	(131,013)	(498)	23,029	42,352	87	42,439
Profit for the financial period	-	-	-	618	618	(2)	616
Private Placement	9,220				9,220		9,220
Foreign currency translation differences for foreign operations, net of tax	-	-	109	-	109	-	109
Total comprehensive income for the financial period	9,220	-	109	618	9,947	(2)	9,945
Balance as at 31 Dec 2018	<u>160,054</u>	<u>(131,013)</u>	<u>(389)</u>	<u>23,647</u>	<u>52,299</u>	<u>85</u>	<u>52,384</u>

	<----- Attributable to owners of the Parent ----->				Total RM'000	Non- controlling interest RM'000	Total equity RM'000
	<----- Non-distributable ----->		<-Distributable ->				
Unaudited <u>Nine Months Financial Period Ended 31 Dec 2017</u>	Share capital RM'000	Reverse acquisition reserve RM'000	Exchange translation reserve RM'000	Retained earnings RM'000			
Balance as at 1 April 2017	150,834	(131,013)	(622)	25,277	44,476	89	44,565
Profit 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 Dec 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>

(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 2018.)

**CONSOLIDATED STATEMENT OF CASH FLOWS
 FOR THE FINANCIAL PERIOD ENDED 31 DEC 2018**

	NINE MONTHS ENDED	
	31-Dec-18	31-Dec-17
	RM'000	RM'000
	Unaudited	Unaudited
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	884	1,077
Adjustment for non-cash items:		
Depreciation of property, plant and equipment	1,133	1,244
Fair value adjustments on non-current trade receivables	(783)	(270)
Loss on disposal of property, plant & equipment	-	8
Impairment losses on trade receivables	215	-
Interest income	(224)	(244)
Interest expense	195	71
Net movement for post-employment benefits	787	179
Reversal of impairment losses on trade receivables	-	(863)
Net unrealised gain on foreign exchange	(304)	-
Net unrealised loss on foreign exchange	112	74
Operating profit before working capital changes	<u>2,015</u>	<u>1,276</u>
Net changes in assets	11,000	8,545
Net changes in liabilities	(13,585)	(7,918)
Cash (used in) / from operations	<u>(570)</u>	<u>1,903</u>
Tax paid	(1,750)	(1,696)
Tax refund	20	38
Net cash (used in) / from operating activities	<u>(2,300)</u>	<u>245</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Net advance / (repayment) from related companies	61	(140)
Private shares placement	9,220	-
Purchase of property, plant and equipment	(623)	(486)
Proceed from disposal of property, plant & equipment	-	42
Net withdrawal of fixed deposits placed with licensed financial institutions	(180)	114
Interest received	224	244
Net cash from / (used in) investing activities	<u>8,702</u>	<u>(226)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of hire purchase payables	(157)	(276)
Interest paid	(195)	(71)
Net cash used in financing activities	<u>(352)</u>	<u>(347)</u>
Net change in cash and cash equivalents	6,050	(328)
Cash and cash equivalents at beginning of financial period	5,849	3,474
Effect of foreign exchange on opening balance	222	94
Cash and cash equivalents at end of financial period	<u><u>12,121</u></u>	<u><u>3,240</u></u>

(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 2018.)

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 2018. 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 2018.

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 2018 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 year

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
IC Interpretation 23 <i>Uncertainty over Income Tax Treatments</i>	1 January 2019
Amendments to MFRS 128 <i>Long-term Interests in Associates and Joint Ventures</i>	1 January 2019
Amendments to MFRS 9 <i>Prepayment Features with Negative Compensation</i>	1 January 2019
Amendments to MFRS 3 <i>Annual Improvements to MFRS Standards 2015 - 2017 Cycle</i>	1 January 2019
Amendments to MFRS 11 <i>Annual Improvements to MFRS Standards 2015 - 2017 Cycle</i>	1 January 2019
Amendments to MFRS 112 <i>Annual Improvements to MFRS Standards 2015 - 2017 Cycle</i>	1 January 2019
Amendments to MFRS 123 <i>Annual Improvements to MFRS Standards 2015 - 2017 Cycle</i>	1 January 2019
Amendments to MFRS 119 <i>Plan Amendment, Curtailment or Settlement</i>	1 January 2019
Amendments to References to the Conceptual Framework in MFRS Standards	1 January 2020
MFRS 17 <i>Insurance Contracts</i>	1 January 2021
Amendments to MFRS 10 and MFRS 128 <i>Sale or Contribution of Assets between an Investor and its Associates or Joint Venture</i>	Deferred

PART A:
Notes to the Consolidated Interim Financial Information

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 2018 was an unqualified opinion.

4 Seasonal and cyclical factors

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

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 Dec 2018</u>						
External sales	51,527	-	8,325	-	-	59,852
Inter segment sales	-	-	-	195	(195)	-
Total sales	<u>51,527</u>	<u>-</u>	<u>8,325</u>	<u>195</u>	<u>(195)</u>	<u>59,852</u>
Segment results	2,724	(21)	(745)	(1,045)	-	913
Finance costs	1	-	194	-	-	195
Interest Income	(27)	-	(126)	(71)	-	(224)
Profit / (loss) before tax	<u>2,698</u>	<u>(21)</u>	<u>(677)</u>	<u>(1,116)</u>	<u>-</u>	<u>884</u>
Taxation						(268)
Profit for the period						<u>616</u>
Segment assets	<u>35,850</u>	<u>51</u>	<u>40,610</u>	<u>59,844</u>	<u>(48,562)</u>	<u>87,793</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
Nine Months Financial Period Ended 31 Dec 2017						
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	2,433	(28)	(366)	(962)	-	1,077
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>

10 Related Party Disclosures

Significant related party transactions are as follows:-

	INDIVIDUAL QUARTER THREE MONTHS ENDED		CUMULATIVE PERIOD NINE MONTHS ENDED	
	31-Dec-18 RM'000	31-Dec-17 RM'000	31-Dec-18 RM'000	31-Dec-17 RM'000
Sale of goods and services to related companies	-	250	1,828	2,057
Purchase of goods and services from related companies	-	-	30	7
Corporate secretarial services fees paid/ payable to a related company	29	8	67	47
Management fees to related company	-	120	165	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

During the current quarter under review, the Group changed its financial year end from 31 March to 30 June. Following the change of the financial year end, the next financial statement will be made up from 1 April 2018 to 30 June 2019 covering a period of 15 months. Thereafter, the financial year end of the Group shall end on 30 June for each subsequent financial year.

PART A:
Notes to the Consolidated Interim Financial Information

14 Changes in contingent liabilities or contingent assets

Bank guarantee granted for the quarter under review are as follows:-

RM'000

Bank guarantees given by financial institutions in respect of projects of the Group

1,754

15 Capital commitments

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

16 Cash and bank balance

**As at
31-Dec-18
RM'000**

Cash and bank balances

7,830

Fixed deposits with licensed financial institutions

18,693

26,523

Less: Fixed deposits pledged with licensed financial institutions

(11,611)

Less: Bank overdraft

(2,791)

12,121

PART B:
EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD
FOR THE FINANCIAL PERIOD ENDED 31 DEC 2018

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-18 RM'000	31-Dec-17 RM'000	Variance %	31-Dec-18 RM'000	31-Dec-17 RM'000	Variance %
Business Performance Services	18,858	13,477	39.9	51,527	47,477	8.5
Trading & Distribution Services	-	-		-	111	(100.0)
Digital & Infrastructure Services	2,773	3,127	(11.3)	8,325	9,138	(8.9)
Others	120	-		195	13	1,400.0
	<u>21,751</u>	<u>16,604</u>	31.0	<u>60,047</u>	<u>56,739</u>	5.8
Less : Inter Segment Revenue	(120)	-		(195)	(111)	(75.7)
Total Group Revenue	<u>21,631</u>	<u>16,604</u>	30.3	<u>59,852</u>	<u>56,628</u>	5.7

The Group recorded revenue of RM21.6 million for the quarter ended 31 Dec 2018, an increase by RM5 million (30%) against the revenue achieved in the previous corresponding quarter. The higher revenue was attributable to the increase in the demand for the SAP services under the Business Performance Services for the quarter under review.

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-18 RM'000	31-Dec-17 RM'000	Variance %	31-Dec-18 RM'000	31-Dec-17 RM'000	Variance %
Business Performance Services	728	538	35.3	2,698	2,433	10.9
Trading & Distribution Services	(3)	(9)	66.7	(21)	(28)	25.0
Digital & Infrastructure Services	(452)	(286)	(58.0)	(677)	(366)	(85.0)
Others	(278)	(144)	(93.1)	(1,116)	(962)	(16.0)
(Loss) /Profit before tax	<u>(5)</u>	<u>99</u>	(105.1)	<u>884</u>	<u>1,077</u>	(17.9)

In the financial quarter under review, the Group recorded a loss before tax of RM5k against profit before tax of RM99k in the corresponding financial period of the preceding financial period. The loss before tax of RM5k for the quarter under review are mainly due to the inventory written-off of RM455K for Digital & Infrastructure Services segment.

PART B:
EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD
FOR THE FINANCIAL PERIOD ENDED 31 DEC 2018

2 Variation of results against preceding quarter

	3 months ended 31-Dec-18 RM'000	3 months ended 30-Sep-18 RM'000	Variance %
Revenue	<u>21,631</u>	<u>20,910</u>	3.4
(Loss) / Profit before tax	<u>(5)</u>	<u>549</u>	(100.9)

The Group's revenue for the quarter was higher by RM721K compared to the immediate preceding quarter due to higher revenue from the Business Performance Services segment. However, the Group's losses before tax at RM5k for the quarter under review, as compared to the immediate preceding quarter's profit before tax at RM549k are mainly due to inventories written off of RM445K for Digital & Infrastructure segment.

3 Prospects

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

DGB's operating environment remains challenging as its major customers are telcos facing keener competition and maturing end-user markets. DGB has to continue to embark on expanding its range of technology integration and maintenance services in the period.

The SAP market in Thailand which ISST operates in, particularly the manufacturing sector continues to be steady with good demand for SAP software licenses and implementation services. ISST is expected to continue registering growth. The continued strength of Thai Baht is also positive for the Group.

The Board remains cautiously optimistic of the Group's prospects for the coming financial year while continuing to explore new business opportunities for the Group

4 Profit forecast

Not applicable.

5 Tax expense

	INDIVIDUAL QUARTER THREE MONTHS ENDED		CUMULATIVE PERIOD NINE MONTHS ENDED	
	31-Dec-18 RM'000	31-Dec-17 RM'000	31-Dec-18 RM'000	31-Dec-17 RM'000
Current tax expense				
- Malaysian taxation	12	12	30	35
- Foreign taxation	156	202	550	457
	2	34	2	34
- Malaysian taxation	-	-	-	-
- Foreign taxation				
Deferred tax	(245)	(191)	(314)	(545)
	<u>(75)</u>	<u>57</u>	<u>268</u>	<u>(19)</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 quarter under review.

PART B:
EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD FOR THE FINANCIAL PERIOD ENDED 31 DEC 2018

7 Quoted securities

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

8 Status of corporate proposals

On 15 October 2018, the Group has announced to undertake the following proposals :-

- i) Proposed reduction of the issued share capital of DGSB pursuant to Section 116 of the Companies Act 2016 ("the Act"); and
- ii) Proposed consolidation of every 2 existing ordinary shares in DGSB into 1 new DGSB shares held on an entitlement date to be determined later
(collectively referred to as "Proposal")

On 19 October 2018, the Group announced that Bursa Securities granted its approval for the Proposal via its letter dated 19 October 2018.

The Proposal was approved by the shareholders of the Company at the Extraordinary General Meeting held on 29 November 2018.

On 21 December 2018, the Group announced that based on the entitlement date as at 5.00 p.m. on the 21 December 2018, the Company has issued 745,730,961 Consolidation Shares to its shareholders.

On 24 December 2018, the Group announced that the Share Consolidation has been completed following listing of and quotation for 745,730,961 Consolidation Shares on the ACE Market of Bursa Securities.

On 12 February 2019, the Group announced that the sealed copy of order dated 30 January 2019 confirming the Proposed Capital Reduction has been lodged with the Companies Commission of Malaysia on 12 February 2019 and accordingly, the Proposed Capital Reduction takes effect from 12 February 2019, marking the completion of the Proposed Capital Reduction.

9 Borrowings and debts securities

The Group's bank borrowings as at 31 Dec 2018 are as follows:

RM'000

Short term bank borrowings - secured - Denominated in Ringgit Malaysia	2,903
Long term bank borrowings - secured - Denominated in Ringgit Malaysia	<u>12</u>
	<u><u>2,915</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 31.12.2018 RM'000	As at 31.03.2018 RM'000
Total retained earning of the Group: -		
- Realised	(103,592)	(44,131)
- Unrealised	4,235	4,589
	<u>(99,357)</u>	<u>(39,542)</u>
Consolidation adjustments	123,004	62,570
Total retained earnings as per consolidated financial statements	<u><u>23,647</u></u>	<u><u>23,028</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.

PART B:
EXPLANATORY NOTES PURSUANT TO ACE MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD
FOR THE FINANCIAL PERIOD ENDED 31 DEC 2018

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 Dec 2018.

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-18 RM'000	31-Dec-17 RM'000	31-Dec-18 RM'000	31-Dec-17 RM'000
Profit after tax attributable to the Owners of the parent	71	42	618	1,097
WA number of ordinary shares in issue ('000)	1,426,618	1,355,877	1,469,771	1,355,877
Basic profit per ordinary share (sen)	0.00	0.00	0.04	0.08

(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-18 RM'000	31-Dec-17 RM'000	31-Dec-18 RM'000	31-Dec-17 RM'000
Profit before tax is arrived at after charging: -				
Depreciation of property, plant and equipment	363	398	1,133	846
Impairment loss on trade receivables	438	-	1,137	41
Inventories written off	445	-	771	-
Interest expenses	91	41	195	30
Loss on disposal of property, plant & equipment	-	8	-	-
Property, plant & equipment written off	60	-	60	-
Net movement for post-employment benefits	265	-	787	179
Realised loss on foreign currency transactions	(1)	46	22	-
Unrealised loss on foreign currency transactions	62	19	90	51
And crediting: -				
Fair value gain on long term trade receivables	261	65	783	164
Reversal of impairment losses on trade receivables	491	89	922	774
Interest income	78	101	224	143
Realised gain on foreign currency transactions	36	-	115	9
Unrealised gain on foreign currency transactions	110	-	189	4