

FOCUS POINT HOLDINGS BERHAD (Company No. : 884238-U)

CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME (The figures have not been audited)

	Individual quarter		Cumulative quarter	
	30-06-17 RM'000	30-06-16 RM'000	30-06-17 RM'000	30-06-16 RM'000
Revenue	40,493	39,097	81,122	82,231
Cost of sales	(16,605)	(16,487)	(33,276)	(34,195)
Gross profit	23,888	22,610	47,846	48,036
Other income	1,012	1,337	2,191	2,340
Selling and distribution expenses	(8,095)	(8,420)	(16,676)	(17,422)
Administrative and general expenses	(15,819)	(16,905)	(31,972)	(32,869)
Interest expense	(634)	(510)	(1,251)	(1,053)
Interest income	32	80	138	189
Share of profit in associates	77	96	202	211
Share of loss in joint venture	(39)	-	(39)	-
Profit/(loss) before tax	422	(1,712)	439	(568)
Tax expense	(380)	(130)	(753)	(745)
Profit/(loss) for the period	42	(1,842)	(314)	(1,313)
Profit/(loss) attributable to:				
Owners of the Parent	42	(1,794)	(315)	(1,239)
Non-controlling interests	-	(48)	1	(74)
	42	(1,842)	(314)	(1,313)
Total comprehensive profit/(loss) attributable to:				
Owners of the Parent	42	(1,794)	(315)	(1,239)
Non-controlling interests	-	(48)	1	(74)
	42	(1,842)	(314)	(1,313)
Profit/(loss) per share attributable to owners of the Parent:				
Basic (sen)	0.03	(1.09)	(0.19)	(0.75)
Diluted (sen)	N/A	N/A	N/A	N/A

The condensed consolidated statements of comprehensive income should be read in conjunction with the audited financial statements for the financial year ended 31 December 2016 and the accompanying explanatory notes attached to the interim financial report.

FOCUS POINT

FOCUS POINT HOLDINGS BERHAD (Company No. : 884238-U)

CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION (The figures have not been audited)

	As at 30-06-17 RM'000 (Unaudited)	As at 31-12-16 RM'000 (Audited)
<u>ASSETS</u>		
Non-current assets		
Property, plant and equipment	47,940	48,470
Investment in associates	688	696
Investment in joint venture	261	-
Deferred tax assets	306	306
Trade and other receivables	350	230
	<u>49,545</u>	<u>49,702</u>
Current assets		
Inventories	47,110	46,412
Derivative assets	-	40
Trade and other receivables	22,886	24,635
Current tax assets	95	70
Cash and bank balances	7,999	12,485
	<u>78,090</u>	<u>83,642</u>
TOTAL ASSETS	<u>127,635</u>	<u>133,344</u>
<u>EQUITY AND LIABILITIES</u>		
Equity attributable to owners of the Parent		
Share capital	40,096	33,000
Reserves	12,391	19,802
	<u>52,487</u>	<u>52,802</u>
Non-controlling interests	-	(6)
TOTAL EQUITY	<u>52,487</u>	<u>52,796</u>
Non-current liabilities		
Borrowings	12,335	14,003
Deferred income	1,335	1,062
Deferred tax liabilities	2,006	2,006
	<u>15,676</u>	<u>17,071</u>
Current liabilities		
Borrowings	29,818	30,664
Trade and other payables	28,835	32,148
Current tax liabilities	331	174
Deferred income	488	490
Derivative liabilities	-	1
	<u>59,472</u>	<u>63,477</u>
TOTAL LIABILITIES	<u>75,148</u>	<u>80,548</u>
TOTAL EQUITY AND LIABILITIES	<u>127,635</u>	<u>133,344</u>
Net assets per share attributable to owners of the Parent (sen)	31.81	32.00

The condensed consolidated statements of financial position should be read in conjunction with the audited financial statements for the financial year ended 31 December 2016 and the accompanying explanatory notes attached to the interim financial report.

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FOCUS POINT HOLDINGS BERHAD (Company No. : 884238-U)

CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY (The figures have not been audited)

	← Attributable to owners of the Parent →					
	← Non-distributable →			Distributable		
	Share capital RM'000	Share premium RM'000	Retained earnings RM'000	Total RM'000	Non- controlling interests RM'000	Total equity RM'000
At 1 January 2017	33,000	7,096	12,706	52,802	(6)	52,796
Effects of the adoption of Companies Act 2016	7,096	(7,096)	-	-	-	-
At 1 January 2017, as restated	40,096	-	12,706	52,802	(6)	52,796
(Loss)/profit for the period	-	-	(315)	(315)	1	(314)
Other comprehensive (loss)/income	-	-	-	-	-	-
Total comprehensive (loss)/income	-	-	(315)	(315)	1	(314)
Transactions with owners						
Disposal of non-controlling interest of a subsidiary	-	-	-	-	5	5
Total transaction with owners	-	-	-	-	5	5
At 30 June 2017	40,096	-	12,391	52,487	-	52,487

	← Attributable to owners of the Parent →					
	← Non-distributable →			Distributable		
	Share capital RM'000	Share premium RM'000	Retained earnings RM'000	Total RM'000	Non- controlling interests RM'000	Total equity RM'000
At 1 January 2016	33,000	7,096	13,987	54,083	(110)	53,973
Loss for the period	-	-	(1,239)	(1,239)	(74)	(1,313)
Other comprehensive (loss)/income	-	-	-	-	-	-
Total comprehensive loss	-	-	(1,239)	(1,239)	(74)	(1,313)
Transactions with owners						
Disposal of non-controlling interest of a subsidiary	-	-	-	-	135	135
Total transaction with owners	-	-	-	-	135	135
At 30 June 2016	33,000	7,096	12,748	52,844	(49)	52,795

The condensed consolidated statements of changes in equity should be read in conjunction with the audited financial statements for the financial year ended 31 December 2016 and the accompanying explanatory notes attached to the interim financial report.

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FOCUS POINT HOLDINGS BERHAD (Company No. : 884238-U)

CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (The figures have not been audited)

	For the 6 months ended 30 June 2017 RM'000	For the 6 months ended 30 June 2016 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit/(loss) before tax	439	(568)
Adjustments for:		
Depreciation	3,984	3,757
Other non-cash items	1,605	2,031
Operating profit before working capital changes	6,028	5,220
Changes in inventories	(1,140)	(211)
Changes in trade and other receivables	1,424	(878)
Changes in trade and other payables	(2,800)	(1,304)
Cash generated from operations	3,512	2,827
Tax refunded	1	-
Income taxes paid	(622)	(1,124)
Net cash generated from operating activities	2,891	1,703
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(1,796)	(2,333)
Proceeds from disposal of property, plant and equipment	455	312
Interest received	82	144
Dividend received from an associate	210	175
Net cash inflow from disposal of a subsidiary	21	108
Investment in a joint venture	(300)	-
Net cash used in investing activities	(1,328)	(1,594)
CASH FLOWS FROM FINANCING ACTIVITIES		
Interest paid	(1,251)	(1,053)
Uplift/(placement) of fixed deposits pledged to licensed banks	3,311	(104)
Net repayment of banker's acceptance	(2,404)	(37)
Net repayment of hire purchase	(1,946)	(1,960)
Net repayment of term loan	(456)	(484)
Drawdown of revolving credit	1,537	-
Net cash used in financing activities	(1,209)	(3,638)
Net increase/(decrease) in cash and cash equivalents	354	(3,529)
Cash and cash equivalents at beginning of year	(2,230)	(177)
Cash and cash equivalents at end of period	(1,876)	(3,706)

FOCUS POINT HOLDINGS BERHAD (Company No. : 884238-U)**CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (cont'd)**
(The figures have not been audited)

	For the 6 months ended 30 June 2017 RM'000	For the 6 months ended 30 June 2016 RM'000
<i>Cash and cash equivalents comprise:</i>		
Cash and bank balances	2,088	1,920
Fixed deposits with licensed banks	5,911	7,312
	<hr/> 7,999	<hr/> 9,232
Less : Bank overdraft included in borrowings	(4,514)	(6,176)
	<hr/> 3,485	<hr/> 3,056
Less : Fixed deposits pledged to licensed banks	(5,361)	(6,762)
	<hr/> <hr/> (1,876)	<hr/> <hr/> (3,706)

The condensed consolidated statements of cash flows should be read in conjunction with the audited financial statements for the financial year ended 31 December 2016 and the accompanying explanatory notes attached to the interim financial report.

FOCUS POINT HOLDINGS BERHAD (Company No. : 884238-U)

Notes to the Interim Financial Report for the second quarter ended 30 June 2017

Part A - Explanatory notes pursuant to Malaysian Financial Reporting Standard ("MFRS") 134 : Interim Financial Reporting

A1. Basis of preparation

The interim financial report is unaudited and has been prepared in accordance with MFRS 134 : *Interim Financial Reporting* issued by the Malaysian Accounting Standards Board ("MASB") and Paragraph 9.22 and Appendix 9B of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad. The interim financial report should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 December 2016.

The accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in the financial statements for the financial year ended 31 December 2016, except for the adoption of the following standards applicable to the Group's financial year beginning 1 January 2017.

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

The initial application of the aforesaid applicable standards, amendments or interpretations are not expected to have any material financial impact to the current financial year upon their initial adoption.

The following are standards issued by MASB which are not yet effective and have not been early adopted by the Group:

Title	Effective Date
Amendments to MFRS 1 <i>Annual Improvements to MFRS Standards 2014 - 2016 Cycle</i>	1 January 2018
MFRS 9 <i>Financial Instruments (IFRS 9 as issued by IASB in July 2014)</i>	1 January 2018
MFRS 15 <i>Revenue from Contracts with Customers</i>	1 January 2018
Clarifications to MFRS 15	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
Amendments to MFRS 140 <i>Transfers of Investment Property</i>	1 January 2018
IC Interpretation 22 <i>Foreign Currency Transactions and Advance Consideration</i>	1 January 2018
Amendments to MFRS 4 Applying MFRS 9 Financial Instruments with MFRS 4 Insurance contracts	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

The Group is in the process of assessing the impact of implementing these Standards since the effect would only be observable for future financial years.

FOCUS POINT HOLDINGS BERHAD (Company No. : 884238-U)

Notes to the Interim Financial Report for the second quarter ended 30 June 2017

Part A - Explanatory notes pursuant to Malaysian Financial Reporting Standard ("MFRS") 134 : Interim Financial Reporting

A2. Auditors' reports

The auditors' report on the audited financial statements of the Group for the financial year ended 31 December 2016 was not subject to any qualification.

A3. Seasonal or cyclical factors

The business operations of the Group were not materially affected by any seasonal or cyclical factors.

A4. Unusual items affecting assets, liabilities, equity, net income or cash flows

There was no unusual item because of its nature, size or incidence that has affected the assets, liabilities, equity, net income or cash flows of the Group during the current quarter.

A5. Material changes in estimates

There was no change in the estimates of amounts reported that have had a material effect in the current quarter.

A6. Changes in debts and equity securities

There were no issuance, cancellation, repurchase, resale or repayment of debt and/or equity securities, share buy-back, share cancellation, shares held as treasury shares and/or resale of treasury shares during the current quarter.

A7. Dividend paid

No dividend was paid during the quarter.

A8. Segmental reporting

The Group has three (3) reportable segments, as described below, are the Group's strategic business units.

The following summary described the operations of each of the reportable segment:

- **Optical and related products** : Retailing of optical and related products
- **Franchise management** : Management of franchised professional eye care centres
- **Food and beverage** : Provision of food and beverage services

Other operating segments that do not constitute reportable segments mainly comprise investment holding, laser eye surgery treatment activities as well as retailing of hearing solutions and related accessories.

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FOCUS POINT HOLDINGS BERHAD (Company No. : 884238-U)

Notes to the Interim Financial Report for the second quarter ended 30 June 2017

Part A - Explanatory notes pursuant to Malaysian Financial Reporting Standard ("MFRS") 134 : Interim Financial Reporting

A8. Segmental reporting (cont'd)

The segmental information for the financial period ended 30 June 2017 is as follows:-

	Optical and related products RM'000	Franchise management RM'000	Food and beverage RM'000	Others RM'000	Total RM'000
Revenue					
Total revenue	71,253	1,635	7,740	4,551	85,179
Inter-segment revenue	(49)	-	(8)	(4,000)	(4,057)
External revenue	71,204	1,635	7,732	551	81,122
Segment results	3,127	(321)	(1,240)	(177)	1,389
Interest income	113	1	19	5	138
Interest expense	(1,130)	-	(121)	-	(1,251)
Share of profit in associates	202	-	-	-	202
Share of loss in joint venture	-	-	(39)	-	(39)
Profit/(Loss) before tax	2,312	(320)	(1,381)	(172)	439
Assets					
Segment assets	112,192	1,473	11,389	1,231	126,285
Investment in associates	688	-	-	-	688
Investment in joint venture	-	-	261	-	261
Total assets	112,880	1,473	11,650	1,231	127,234
Liabilities					
Segment liabilities	64,911	2,219	5,566	115	72,811
Total liabilities	64,911	2,219	5,566	115	72,811

The segmental information for the financial period ended 30 June 2016 is as follows:-

	Optical and related products RM'000	Franchise management RM'000	Food and beverage RM'000	Others RM'000	Total RM'000
Revenue					
Total revenue	72,369	1,826	7,891	564	82,650
Inter-segment revenue	(397)	(18)	(4)	-	(419)
External revenue	71,972	1,808	7,887	564	82,231
Segment results	3,110	(89)	(2,718)	(218)	85
Interest income	160	2	19	8	189
Interest expense	(896)	-	(155)	(2)	(1,053)
Share of profit in associates	211	-	-	-	211
Profit/(Loss) before tax	2,585	(87)	(2,854)	(212)	(568)
Assets					
Segment assets	107,381	1,245	13,021	1,225	122,872
Investment in associates	721	-	-	-	721
Total assets	108,102	1,245	13,021	1,225	123,593
Liabilities					
Segment liabilities	60,688	2,350	6,019	175	69,232
Total liabilities	60,688	2,350	6,019	175	69,232

FOCUS POINT HOLDINGS BERHAD (Company No. : 884238-U)

Notes to the Interim Financial Report for the second quarter ended 30 June 2017

Part A - Explanatory notes pursuant to Malaysian Financial Reporting Standard ("MFRS") 134 : Interim Financial Reporting

A8. Segmental reporting (cont'd)

Geographical information

The Group operates only in Malaysia.

A9. Valuation of property, plant and equipment

There was no valuation of property, plant and equipment in the current quarter as the Group has not adopted a revaluation policy on its property, plant and equipment.

A10. Commitment

(a) Operating lease commitment

The Group entered into non-cancellable lease agreements for business premises, hence resulting in future rental commitment. The Group has aggregate future minimum lease commitment as at the end of the current quarter as follows :-

	As at 30-06-17 RM'000	As at 31-12-16 RM'000
Branches		
Not later than one (1) year	28,725	30,387
Later than one (1) year and not later than five (5) years	29,497	36,292
	58,222	66,679
Franchisees		
Not later than one (1) year	5,542	5,203
Later than one (1) year and not later than five (5) years	3,886	2,254
	9,428	7,457

The Group has back-to-back arrangements with its franchisees on the rented business premises whereby the Group enters into rental agreements with the respective landlords and thereafter sub-leases these business premises to its franchisees. The rental expense for these business premises are borne by its franchisees. Furthermore, it should be noted that in the event of any default in any rental payment by the Group's franchisees, the franchisees are bound and the Group's interests are protected by the terms and conditions stated in the respective franchise agreements.

(b) Capital commitment

	As at 30-06-17 RM'000	As at 31-12-16 RM'000
Capital expenditure in respect of purchase of property, plant and equipment		
- Contracted but not provided for	3,161	4,045
- Approved but not contracted for	-	-
	3,161	4,045

This represents capital commitment in respect of properties and outlets' equipment.

FOCUS POINT HOLDINGS BERHAD (Company No. : 884238-U)**Notes to the Interim Financial Report for the second quarter ended 30 June 2017****Part A - Explanatory notes pursuant to Malaysian Financial Reporting Standard ("MFRS") 134 : Interim Financial Reporting****A11. Subsequent event**

There was no material event subsequent to the end of the current quarter up to the date of this report that has not been reflected in the interim financial report.

A12. Change in composition of the Group

There was no change in composition of the Group during the current quarter.

A13. Change in contingent liability

There was no material change in contingent liability during the current quarter.

A14. Related party transactions

The Group entered into the following transactions with related parties:-

	Individual quarter		Cumulative quarter	
	30-06-17	30-06-16	30-06-17	30-06-16
	RM'000	RM'000	RM'000	RM'000
Sale of eyewear and eye care products	191	248	575	694
Licensing fee	39	38	79	78
Rental of premises	60	69	120	156
Purchase of beers and alcoholic drinks	-	1	-	3
Purchase of transportation service	-	-	-	1

The Directors of the Group are of the opinion that, other than the transactions disclosed above which were established on a negotiated basis, all the transactions have been entered into in the normal course of business and have been established at arm's length under terms no more favourable than those transacted with third parties.

FOCUS POINT HOLDINGS BERHAD (Company No. : 884238-U)

Notes to the Interim Financial Report for the second quarter ended 30 June 2017

Part B - Explanatory notes pursuant to Paragraph 9.22 and Appendix 9B of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad

B1. Review of performance

6-month period ended 30 June 2017

Group revenue at RM81.1 million was 1% lower compared with RM82.2 million of the corresponding period. The Group recorded profit before tax (“PBT”) at RM0.4 million compared with loss before tax at RM0.6 million of the corresponding period. The improved performance was due mainly to reduction in operating loss of the food and beverage segment. Consequently, the Group recorded lower loss after tax of RM0.3 million compared with RM1.3 million of the corresponding period.

Optical and related products segment

Optical and related products segment recorded revenue at RM71.2 million compared with RM72.0 million of the corresponding period, a decrease of 1%. Profit before tax (“PBT”) at RM2.3 million was 11% lower compared with RM2.6 million of the corresponding period. The decrease in PBT was attributed to higher operating expenses incurred.

Franchise management segment

Revenue at RM1.6 million was lower by 10% compared with RM1.8 million of the corresponding period. The decline in revenue was mainly attributed to lower royalty fee income as a result of lower retail sales attained by franchisees. The segment recorded loss before tax at RM0.3 million; higher compared with RM0.09 million of the corresponding period due to lower revenue attained and higher management fee incurred.

Food and beverage segment

The segment recorded revenue at RM7.7 million, 2% lower compared with RM7.9 million of the corresponding period.

Owing to savings in operating expenses, loss before tax at RM1.4 million was lower by 52% compared with RM2.9 million of the corresponding period.

3-month quarter ended 30 June 2017

Group revenue at RM40.5 million was 3% higher than RM39.1 million of the corresponding quarter. The Group registered profit before tax of RM0.4 million compared with loss before tax at RM1.7 million of the corresponding quarter due to improved performance of the food and beverage as well as the optical and related products segments.

B2. Comparison with immediate preceding quarter's results

Group revenue at RM40.5 million was consistent with RM40.6 million of the immediate preceding quarter. The Group registered profit before tax of RM0.4 million compared with profit before tax of RM0.02 million of the immediate preceding quarter due to improved performance from the food and beverage segment.

FOCUS POINT HOLDINGS BERHAD (Company No. : 884238-U)

Notes to the Interim Financial Report for the second quarter ended 30 June 2017

Part B - Explanatory notes pursuant to Paragraph 9.22 and Appendix 9B of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad

B3. Prospect

As far as the optical business is concerned, the Group will stay focus as we grow, and much emphasis will be placed on tactical branding and A & P activities for long-term sustainability as well as productivity. The Group shall selectively carry on certain marketing strategies to compete and enhance awareness of the “Focus Point” brands. Expanding our doors at the right locations and at the same time consolidating non-performing outlets would continue to be carried out. Importantly, cost containment exercise would be continued to maintain the profitability of the business.

As to the food & beverage business, much emphasis would be placed on strengthening its operation and cost saving to further improve its performance.

Premised upon the above, the Group will strive to improve its results for 2017.

B4. Financial estimate, forecast, projection or internal target

This is not applicable to the Group.

B5. Profit/(loss) before tax

Profit/(loss) before tax for the current quarter and current year is arrived at after charging/(crediting):-

	Individual quarter		Cumulative quarter	
	30-06-17 RM'000	30-06-16 RM'000	30-06-17 RM'000	30-06-16 RM'000
Depreciation	1,993	1,881	3,984	3,757
Bad debts written off	-	-	-	-
Impairment loss on trade and other receivables	-	-	-	-
Inventories written off	99	121	194	226
Inventories written down	135	170	234	284
Loss/(gain) on disposal of quoted or unquoted investments	-	-	-	-
Gain on disposal of a subsidiary	-	(192)	(68)	(192)
(Gain)/loss on disposal of property, plant and equipment	(62)	337	(22)	337
Impairment loss on property, plant and equipment	-	-	-	-
Property, plant and equipment written-off	136	686	190	791
Realised loss/(gain) on foreign currency transactions (net)	38	(11)	114	46
Unrealised (gain)/loss on derivatives	-	(61)	39	(27)
Exceptional items	-	-	-	-

B6. Income tax expense

	Individual quarter		Cumulative quarter	
	30-06-17 RM'000	30-06-16 RM'000	30-06-17 RM'000	30-06-16 RM'000
Current tax:				
Current	379	125	752	740
Prior year	1	-	1	-
	<u>380</u>	<u>125</u>	<u>753</u>	<u>740</u>
Deferred tax:				
Current	-	5	-	-
Prior year	-	-	-	5
	<u>-</u>	<u>5</u>	<u>-</u>	<u>5</u>
Total	<u>380</u>	<u>130</u>	<u>753</u>	<u>745</u>

FOCUS POINT HOLDINGS BERHAD (Company No. : 884238-U)

Notes to the Interim Financial Report for the second quarter ended 30 June 2017

Part B - Explanatory notes pursuant to Paragraph 9.22 and Appendix 9B of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad

B6. Income tax expense (cont'd)

The Group effective current tax rates for 2017 and 2016 were higher than prima facie tax rate due principally to absence of full group relief, certain capital expenditure not qualified for tax purpose and certain expenses non deductible for tax purpose.

B7. Status of corporate proposals

There was no corporate proposal announced but not completed as at the date of this interim financial report.

B8. Borrowings

	As at 30-06-17 RM'000	As at 31-12-16 RM'000
Short term		
Secured:		
Banker's acceptance	13,988	16,392
Bank overdraft	4,514	6,042
Term loan	3,232	1,436
Hire purchase	5,532	5,779
Revolving credit	2,552	1,015
	29,818	30,664
Long term		
Secured:		
Term loan	7,166	8,668
Hire purchase	5,169	5,335
	12,335	14,003
Total borrowings	42,153	44,667

The above borrowings were denominated in Ringgit Malaysia.

B9. Material litigation

There was no material litigation (including any pending material litigation) as at the date of this interim financial report.

B10. Dividend

No dividend was declared in the current quarter.

B11. Earnings/(loss) per share

Basic earnings/(loss) per share is calculated by dividing profit/loss for the quarter attributable to owners of the Parent by the weighted average number of ordinary shares in issue during the quarter.

	Individual quarter		Cumulative quarter	
	30-06-17	30-06-16	30-06-17	30-06-16
Profit/(loss) attributable to owners of the Parent (RM'000)	42	(1,794)	(315)	(1,239)
Weighted average number of ordinary shares in issue ('000)	165,000	165,000	165,000	165,000
Basic earnings/(loss) per share (sen)	0.03	(1.09)	(0.19)	(0.75)

FOCUS POINT HOLDINGS BERHAD (Company No. : 884238-U)

Notes to the Interim Financial Report for the second quarter ended 30 June 2017

Part B - Explanatory notes pursuant to Paragraph 9.22 and Appendix 9B of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad

B12. Disclosure of realised and unrealised profits

The breakdown of the retained profits of the Group as at 30 June 2017, into realised and unrealised profits/losses is as follows:-

	As at 30-06-17 RM'000	As at 31-12-16 RM'000
Total retained profits of the Group :		
- Realised	30,719	30,876
- Unrealised	(1,700)	(1,700)
	29,019	29,176
Total share of retained profits from associates/joint venture :		
- Realised	207	401
- Unrealised	(5)	(5)
	202	396
Total	29,221	29,572
Less : Consolidation adjustments	(16,830)	(16,866)
Total retained profits of the Group	12,391	12,706

The determination of realised and unrealised profits or losses is compiled based on Guidance of Special Matter No.1, *Determination of Realised and Unrealised Profits or Losses in the Context of Disclosure Pursuant to Bursa Securities Main Market Listing Requirements*, issued by the Malaysian Institute of Accountants on 20 December 2010.

The disclosure of realised and unrealised profits or losses above is solely for complying with the disclosure requirements stipulated in the directive of Bursa Malaysia Securities Berhad and should not be applied for any other purposes.

B13. Authorisation for issue

The interim financial report was authorised for issue by the Board of Directors in accordance with a resolution of the Board of Directors on 22 August 2017.