

**UNAUDITED INTERIM FINANCIAL STATEMENTS FOR THE NINE MONTHS FINANCIAL PERIOD ENDED 30 SEPTEMBER 2015**

**A. NOTES TO THE UNAUDITED INTERIM FINANCIAL STATEMENTS FOR THE NINE MONTHS FINANCIAL PERIOD ENDED 30 SEPTEMBER 2015**

**A1. Basis of Preparation**

The interim financial report is unaudited and has been prepared in accordance with the requirements of Malaysian Financial Reporting Standards ("MFRS") 134: *Interim Financial Reporting in Malaysia* and ACE Market ("ACE") Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities").

The interim financial statements do not include all the information required for full annual financial statements and should be read together with audited financial statements of Ideal Jacobs (Malaysia) Corporation Bhd ("the Group") for the financial year ended 31 December 2014 and the accompanying explanatory notes attached to the interim financial report. The audited financial statements of the Group for the financial year ended 31 December 2014 were prepared in accordance with MFRS.

The accounting policies and method of computation adopted for the interim financial reports are consistent with those adopted in audited financial statements for financial year ended 31 December 2014. The adoption of new MFRSs has not resulted in any material impact on the financial statements of the Group.

**A2. Audit Report of Preceding Annual Financial Statements**

The preceding year annual audited financial statements were not subject to any qualification.

**A3. Seasonal or Cyclical Factors**

The Group's operations were not subject to any seasonal or cyclical changes.

**A4. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flows**

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group since the last annual audited financial statements.

**A5. Material Changes in Estimates**

There were no material changes in estimates for the quarter ended 30 September 2015.

**A6. Debt and Equity Securities**

There were no issuance, cancellation, repurchase, resale and repayment of debt and equity securities for the current financial quarter.

**A7. Dividend Paid**

There were no dividends declared or paid by the Group for the current quarter under review.

**A8. Segment Information**

(i) Business Segment

Period ended	Industrial labels RM'000	Laser/ die-cut products RM'000	Fabrication of plastic parts RM'000	Trading of non-core products RM'000	Elimination RM'000	Total RM'000
30/09/2015						
<u>Revenue:-</u>						
External customers	9,342	9,368	6,791	240	-	25,741
Inter-segment	199	612	520	4	(1,335)	-
	<u>9,541</u>	<u>9,980</u>	<u>7,311</u>	<u>244</u>	<u>(1,335)</u>	<u>25,741</u>

Results:-

Interest income	207
Finance costs	(258)
Depreciation and amortisation	(621)
Other non-cash (expenses)/income (a)	(623)
Taxation	(740)
Segment loss	<u>(1,498)</u>

Assets:-

Additions to non-current assets (b)	8,495
Unallocated corporate assets	<u>59,046</u>

Liabilities:-

Unallocated corporate liabilities	<u>34,007</u>
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**A8. Segment Information (continued)**

Period ended	Industrial <u>labels</u>	Laser/ die-cut <u>products</u>	Fabrication of plastic <u>parts</u>	Trading of non-core <u>products</u>	<u>Elimination</u>	<u>Total</u>
30/09/2014	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
<u>Revenue:-</u>						
External customers	8,036	10,785	11,147	656	-	30,624
Inter-segment	218	3,446	1,014	3	(4,681)	-
	<u>8,254</u>	<u>14,231</u>	<u>12,161</u>	<u>659</u>	<u>(4,681)</u>	<u>30,624</u>

Results:-

Interest income						112
Finance costs						(149)
Depreciation and amortisation						(721)
Other non-cash (expenses)/income (a)						(2,187)
Taxation						(769)
Segment loss						<u>(1,871)</u>

Assets:-

Additions to non-current assets (b)						2,783
Unallocated corporate assets						<u>39,412</u>

Liabilities:-

Unallocated corporate liabilities						<u>17,013</u>
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Notes:

(a) Notes to other non-cash (expenses)/income consist of the following item:

	Current Year to-Date 30/09/2015 RM'000	Preceding Year Period 30/09/2014 RM'000
Loss on disposal of property, plant and equipment	(46)	(1)
Reversal of impairment loss on trade receivable	66	34
Unrealised loss on foreign exchange	(643)	(23)
Property, plant and equipment written off	-	(2)
Share-based compensation pursuant to ESOS granted	-	(1,800)
Inventories written down	-	(395)
	<u>(623)</u>	<u>(2,187)</u>

**A8. Segment Information (continued)**

(b) Additional to non-current assets consist of:

	Current Year to-Date 30/09/2015 RM'000	Preceding Year Period 30/09/2014 RM'000
Property, plant and equipment	<u>8,495</u>	<u>2,783</u>

(c) It was not practicable to separate out the segment results for its business segments as the Directors of the Company are of the opinion that excessive costs would be incurred.

(d) Unallocated assets and liabilities were jointly used by four products segments.

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**A8. Segment Information (continued)**

(e) Inter-segment revenues are eliminated on consolidation.

(i) Geographical Segments for Revenue and Non-Current Assets

	<u>Individual Quarter Ended</u>		<u>Cumulative Quarter Ended</u>	
	30/09/2015		30/09/2015	
	<u>Revenue</u>	<u>Non-Current Assets</u>	<u>Revenue</u>	<u>Non-Current Assets</u>
	RM'000	RM'000	RM'000	RM'000
PRC	6,483	20,085	18,878	20,085
USA	966	-	2,455	-
Thailand	834	-	1,796	-
Hong Kong	163	-	625	-
Taiwan	60	-	304	-
Malaysia	159	42	441	42
Netherlands	77	-	221	-
UK	93	-	312	-
Israel	109	-	255	-
France	30	-	96	-
India	18	-	53	-
New Zealand	12	-	53	-
Vietnam	18	-	62	-
Singapore	23	-	46	-
Japan	24	-	33	-
Australia	5	-	14	-
Poland	8	-	19	-
Canada	36	-	71	-
Lithuania	-	-	2	-
Mexico	-	-	1	-
Finland	2	-	2	-
Korea	2	-	2	-
	<u>9,122</u>	<u>20,127</u>	<u>25,741</u>	<u>20,127</u>

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A8. Segment Information (continued)

	<u>Individual Quarter ended</u>		<u>Cumulative Quarter Ended</u>	
	30/09/2014		30/09/2014	
	<u>Revenue</u>	<u>Assets</u>	<u>Revenue</u>	<u>Assets</u>
	RM'000	RM'000	RM'000	RM'000
PRC	5,702	9,682	17,578	9,682
Netherlands	199	-	3,123	-
USA	861	-	2,511	-
Singapore	876	-	2,975	-
France	384	-	1,454	-
Thailand	507	-	1,373	-
Hong Kong	98	-	419	-
Malaysia	124	70	443	70
England	86	-	254	-
Israel	82	-	228	-
Canada	15	-	84	-
Vietnam	-	-	28	-
Taiwan	2	-	46	-
Japan	-	-	9	-
Poland	7	-	15	-
Lithuania	1	-	8	-
New Zealand	26	-	45	-
India	7	-	21	-
Australia	5	-	7	-
German	1	-	2	-
Philippines	-	-	1	-
	<u>8,983</u>	<u>9,752</u>	<u>30,624</u>	<u>9,752</u>

Non-currents asset information presented above consist of the following items as presented in the consolidated statement of financial position:

	As at 30/09/2015 RM'000	As at 30/09/2014 RM'000
Property, plant and equipment	20,127	6,969
Prepaid land lease payments	1,864	1,449
Investment property	1,507	1,225
Other investment	109	109
	<u>23,607</u>	<u>9,752</u>

**A8. Segment Information (continued)**

(ii) Information About Major Customers

On the period to date basis, revenue from major customers amounted to RM4.77 million (2014: RM3.36 million) with the majority arising from sales of by the Laser/Die-cut and Fabrication of Plastic Parts segment (2014: Laser/Die-cut and Fabrication of Plastic Parts segment).

**A9. Valuation of Property, Plant and Equipment**

The Group did not revalue any of its property, plant and equipment during the current quarter under review.

**A10. Valuation of Investment Property**

The Group did not revalue any of its investment property during the current quarter under review.

**A11. Changes in The Composition Of The Group**

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

**A12. Contingent Liabilities**

	As at 30/09/2015 RM'000	As at 30/09/2014 RM'000
Unsecured		
Corporate guarantee given by a subsidiary company to financial institution on the banking facilities granted to a corporate shareholder of a subsidiary company - utilised amount	-	738
	<u>                    </u>	<u>                    </u>

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**A13. Capital Commitments**

Commitments not provided for in the financial statements are as follows:-

Capital commitment

	As at 30/09/2015 RM'000	As at 30/09/2014 RM'000
Capital expenditure		
- Authorised and contracted for:		
- Property, plant & equipment	<u>2,090</u>	<u>6,723</u>

Investment commitment

As at 30 September 2015, the total investment commitment in Ideal Jacobs (Xiamen) Corporation is USDNil (2014: USD3,500,000). The Group has invested with an accumulated investment of USD3,500,000 (2014: USD700,000) and it still has a balance of USDNil (2014: USD2,800,000) to be invested in the next financial period.

**A14. Related Party Disclosures**

The Group has the following transactions with the related parties at negotiated terms agree between the parties during the interim financial period:

	Current Year to-Date 30/09/2015 RM'000	Preceding Year Period 30/09/2014 RM'000
Sales to a corporate shareholder	<u>1,612</u>	<u>727</u>
Sales to a corporate shareholder of a subsidiary company	<u>-</u>	<u>360</u>
Purchases from a corporate shareholder	<u>70</u>	<u>54</u>
Commission paid to a corporate shareholder	<u>24</u>	<u>381</u>
Management fee charged by a corporate shareholder of a subsidiary company	<u>-</u>	<u>719</u>

**A15. Material Events Subsequent to The End Of The Reporting Quarter**

There were no material events subsequent to the current financial quarter ended 30 September 2015 up to the date of this report which is likely to substantially affect the results or the operations of the Group.



**B. ADDITIONAL INFORMATION REQUIRED PURSUANT TO THE ACE MARKET LISTING REQUIREMENTS OF BURSA SECURITIES**

**B1. Review of Performance**

	<u>Quarter Ended</u>		<u>Variance</u>	
	<u>30/09/2015</u>	<u>30/09/2014</u>	<u>RM'000</u>	<u>%</u>
Revenue	9,122	8,983	139	2
Loss from operation	(360)	(763)	403	53
Loss before tax	(178)	(794)	616	78
Loss after tax	(390)	(927)	537	58

For the quarter under review, the Group's revenue increased by 2% to RM9.12 million from RM8.98 million in the preceding financial year corresponding quarter.

Revenue from all products segment observed a decrease except for revenue from Industrial Labels segment which increased by RM0.53 million. The decreases in revenue were from:-

- (i) Laser/Die-cut dropped by RM0.18 million mainly due to cessation of manufacturing activity for smartphone components;
- (ii) Fabrication of Plastic Parts dropped by RM0.04 million due to slowdown in orders from major customers; and
- (iii) Trading of Non-core Products segment at RM0.17 million.

The Group recorded a lower loss after tax of RM0.39 million as compared to preceding financial year corresponding quarter's loss after tax of RM0.93 million.

The improvement was mainly due to cessation of loss making manufacturing activity for smartphone components. The higher loss after tax in the preceding financial year corresponding quarter was also due to management fees incurred by a subsidiary in Singapore of RM0.24 million for the management services provided by a related party and impairment of slow moving inventories of RM0.24 million by a subsidiary in PRC.

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**B1. Review of Performance (continued)**

	<u>Cumulative Quarter Ended</u>		<u>Variance</u>	
	<u>30/09/2015</u>	<u>30/09/2014</u>	<u>RM'000</u>	<u>%</u>
	<u>RM'000</u>	<u>RM'000</u>	<u>RM'000</u>	<u>%</u>
Revenue	25,741	30,624	(4,883)	(16)
Loss from operation	(1,097)	(1,348)	251	19
Loss before tax	(758)	(1,102)	344	31
Loss after tax	(1,498)	(1,871)	373	20

On the year to date basis, the Group's revenue decreased by 16% to RM25.74 million from RM30.62 million in the preceding financial year corresponding period.

Revenue from all products segment observed a decrease except for revenue from Industrial Labels segment which increased by RM1.31 million. The decreases in revenue were from:-

- (i) Laser/Die-cut dropped by RM1.42 million mainly due to cessation of manufacturing activity for smartphone components;
- (ii) Fabrication of Plastic Parts dropped by RM4.35 million due to slowdown in orders from major customers; and
- (iii) Trading of Non-core Products segment at RM0.42 million.

The Group recorded a lower loss after tax of RM1.50 million as compared to preceding financial year corresponding period's loss after tax of RM1.87 million.

The slowdown in orders from major customers had negatively impacted the Group. The improvement in the result despite decrease in revenue was mainly due to cessation of loss making manufacturing activity for smartphone components and realignment of resources to increase the proportions of sales generated from products which attract higher margin. These are mitigated by unfavorable net exchange loss of RM0.40 million and corporate exercise expenses of RM1.72 million expensed off. Included in the preceding financial year corresponding period were share-based compensation of RM1.80 million recognised pursuant to ESOS granted, inventories written down of RM0.40 million and management fees incurred by a subsidiary in Singapore of RM0.72 million for the management services provided by a related party.

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**B2. Comparison to the Results of the preceding quarter**

	<u>Quarter Ended</u>		<u>Variance</u>	
	<u>30/09/2015</u>	<u>30/06/2015</u>	<u>RM'000</u>	<u>%</u>
	<u>RM'000</u>	<u>RM'000</u>	<u>RM'000</u>	<u>%</u>
Revenue	9,122	9,084	38	-
Loss from operation	(360)	(690)	330	48
Loss before tax	(178)	(603)	425	70
Loss after tax	(390)	(891)	501	56

The Group recorded increased revenue of RM0.04 million to RM9.12 million in the current quarter as compared to the revenue of RM9.08 million recorded in the immediate preceding quarter. The slight increase in revenue is mainly due to higher conversion rate of China Renminbi to Ringgit Malaysia.

The quarter under review observed a lower loss after tax of RM0.39 million as compared to loss after tax of RM0.89 million in the preceding quarter. This is mainly due to corporate exercise expenses of RM1.72 million expensed off in the previous quarter.

**B3. Prospects**

The sales from all segments except for Industrial Labels had declined in period ended 30 September 2015 as compared to the previous year corresponding period and we expect the total sales for financial year 2015 to be lower than 2014. In this regard, the Board is anticipating a challenging year ahead.

**B4. Profit Forecast**

The Group did not announce any profit forecast in any publicly available documents or announcement.

**B5. Taxation**

	<u>Individual Quarter</u>		<u>Cumulative Quarter</u>	
	<u>Current Year</u>	<u>Preceding</u>	<u>Current Year</u>	<u>Preceding</u>
	<u>Quarter</u>	<u>Year Quarter</u>	<u>to- Date</u>	<u>Year Period</u>
	<u>30/09/2015</u>	<u>30/09/2014</u>	<u>30/09/2015</u>	<u>30/09/2014</u>
Current income tax:				
- Malaysia	-	-	-	-
- Foreign	212	133	740	769
	<u>212</u>	<u>133</u>	<u>740</u>	<u>769</u>

Included herein the income tax provision are income tax payable by a subsidiary company in PRC, and it is calculated based on the statutory income tax rate of 15% (2014: 15%) in accordance with the relevant PRC income tax rules.

**B6. Unquoted Investments and Properties**

There were no acquisitions or disposals of unquoted investments and properties during the financial quarter under review and the financial year-to-date.

**B7. Quoted Securities**

There were no acquisitions or disposals of quoted securities for the financial quarter under review and the financial year-to-date.

**B8. Status of Corporate Proposals**

Save as disclosed below, there were no corporate proposals announced but not completed as at the date of issuance of this announcement.

Reverse Take-Over

On 18 August 2014, the Board of the Company announced that the Company had entered into the agreements with the vendors of Cekap Technical Services Sdn Bhd (“CTSSB”) and MECIP Global Engineers Sdn Bhd (“Mecip”) for the Proposed Reverse Take-Over (“Proposed Reverse Take-Over”) as per follows:

- (a) Conditional share acquisition agreement with Md Nazir Bin Md Kassim and Sofiyan Bin Yahya, the vendors of CTSSB (“CTSSB Vendors”) to acquire the entire equity interest in CTSSB comprising 1,008,000 ordinary shares of RM1.00 each (“CTSSB Shares”) from the CTSSB Vendors for a purchase consideration of RM86,000,000 to be satisfied entirely via the allotment and issuance of 344,000,000 new ordinary shares of RM0.10 each in CMOG Group Sdn Bhd (“CMOG”)(a newly incorporated special purpose vehicle) (CMOG Shares”) to the CTSSB Vendors and/or their nominees at an issue price of RM0.25 per CMOG Share (“Proposed CTSSB Acquisition”);
- (b) Conditional share acquisition agreement with Ir. Ahmad Nazari Bin Ashari, Ir. Mohd Nor Bin Abd Basar, Nor Hanani Binti Muhamad and Mecip (M) Sdn Bhd, the vendors of Mecip (“Mecip Vendors”) to acquire the entire equity interest in Mecip comprising 1,000,000 ordinary shares of RM1.00 each (“Mecip Shares”) from the Mecip Vendors for a purchase consideration of RM43,000,000 to be satisfied entirely via the allotment and issuance of 172,000,000 new CMOG Shares to the Mecip Vendors and/or their nominees at an issue price of RM0.25 per CMOG Share (“Proposed Mecip Acquisition”);

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**B8. Status of Corporate Proposals (continued)**

- (c) Master restructuring agreement with the Company, CTSSB Vendors, Mecip Vendors and Ideal Jacobs Holdings Sdn Bhd, being the purchaser for the proposed management buy-out, to undertake a series of proposals to facilitate the Proposed Reverse Take-Over. Pursuant thereto, the Proposed Reverse Take-Over shall comprise the following:-
- (I) Proposed Acquisitions comprising the Proposed CTSSB Acquisition and Proposed Mecip Acquisition;
  - (II) Proposed Scheme of Arrangement with Shareholders;
  - (III) Proposed Issuance of Shares;
  - (IV) Proposed Offer for Sale;
  - (V) Proposed Transfer of Listing Status; and
  - (VI) Proposed Management Buy-Out.
- (d) Conditional share sale agreement with Ideal Jacobs Holdings Sdn Bhd (“MBO Purchaser”) for the disposal by CMOG of all the entire issued and paid-up share capital of IJacobs of up to RM13,800,115 comprising up to 138,001,150 IJacobs Shares for a cash consideration of RM19,500,000 to the MBO Purchaser.

Submission to the relevant authorities shall be made upon the satisfactory completion of the due diligence exercise.

On 27 January 2015, M&A Securities Sdn Bhd (“M&A”) had on behalf of the Board, announced that Bursa Securities had vide its letter dated 27 January 2015, approved the application of the extension of time to submit the above mentioned Proposals to the relevant authorities up till 18 March 2015.

On 2 April 2015, M&A had on behalf of the Board, announced that Bursa Securities had vide its letter dated 2 April 2015, approved the application of the extension of time to submit the above mentioned Proposals to the relevant authorities up till 30 April 2015.

On 24 April 2015, M&A had on behalf of the Board, announced that an application had been submitted to Bursa Securities on 24 April 2015 for further extension of time of up to 30 June 2015 to submit the application of the above mentioned Proposed to the relevant authorities.

On 18 May 2015, M&A had on behalf of the Board, announced that CMOG, IJacobs, the CTSSB Vendors and the Mecip Vendors had, on 18 May 2015, mutually agreed to extend the period for the performance of the terms of the Master Restructuring Agreement entered into on 18 August 2014 for the Proposed Reverse Take-Over for a further nine (9) months to 18 February 2016.

**B8. Status of Corporate Proposals (continued)**

In addition, on the same date, the following parties had also mutually agreed to extend the period for the conditions to be satisfied in their respective agreements for a further nine (9) months to 18 February 2016:

- (I) CMOG and the CTSSB Vendors for the CTSSB SAA in respect of the Proposed CTSSB Acquisition;
- (II) CMOG and the Mecip Vendors for the Mecip SAA in respect of the Proposed Mecip Acquisition; and
- (III) CMOG and Ideal Jacobs Holdings Sdn Bhd for the MBO SSA in respect of the Proposed MBO.

On 11 June 2015, M&A had on behalf of the Board, announced that Bursa Malaysia Securities Berhad had vide its letter dated 11 June 2015, approved the application for the extension of time to submit the circular on the Proposals to the relevant authorities from 1 May 2015 until two (2) months from the date of the Securities Commission's written directive on the Proposals.

On 11 June 2015, M&A had on behalf of the Board, announced that the Securities Commission ("SC") had vide its letter dated 22 June 2015 issued the following ruling under subsection 217(4) of the Capital Market and Services Act 2007 ("CMSA"):

- (I) that the Proposals are considered a 'take-over offer' for the purpose of Part VI, Division 2 of the CMSA and the Malaysian Code on Take-overs and Mergers, 2010 ("Code");
- (II) that the IJacobs' Board of Directors appoint an independent adviser to provide comments and recommendation on the control implications arising from the Proposed Reverse Take-Over in an independent advice circular to shareholders of IJacobs which must comply with the requirements of the Third Schedule (disclosure requirements for a whitewash) and Practice Note 15 of the Code; and
- (III) the independent advice circular shall only be despatched to IJacobs' shareholders after obtaining the prior written consent of the SC on its contents.

On 24 August 2015, M&A had on behalf of the Board, announced that CMOG, IJacobs, the CTSSB Vendors and the Mecip Vendors had, via a Deed of Mutual Termination dated 24 August 2015 ("Deed of Mutual Termination"), mutually agreed to terminate the Master Restructuring Agreement entered into on 18 August 2014 for the Proposed Reverse Take-Over.

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**B8. Status of Corporate Proposals (continued)**

In addition, pursuant to the Deed of Mutual Termination, the following parties had also mutually agreed to terminate the respective agreements:

- (I) CMOG and the CTSSB Vendors for the CTSSB SAA in respect of the Proposed CTSSB Acquisition;
- (II) CMOG and the Mecip Vendors for the Mecip SAA in respect of the Proposed Mecip Acquisition; and
- (III) CMOG and Ideal Jacobs Holdings Sdn Bhd for the MBO SSA in respect of the Proposed MBO.

(The termination of the CTSSB SAA, Mecip SAA, Master Restructuring Agreement and the MBO SSA are collectively referred to as the “Mutual Termination”)

As such, the CTSSB SAA, the Mecip SAA, the Master Restructuring Agreement, and the MBO SSA shall have no further force or effect between the parties with effect from the date of the Deed of Mutual Termination.

The Company had decided to undertake the Mutual Termination in light of the continuing decline in crude oil prices and the announcements by Petroliaam Nasional Berhad of its reduction in its capital expenditures.

**B9. Group’s Borrowings and Debt Securities**

The Group’s secured borrowings as at end of the reporting quarter are as follows:-

	Short Term RM’000	Long Term RM’000
Term Loan	<u>12,571</u>	<u>9,117</u>
RMB	4,453	9,117
USD	<u>8,118</u>	<u>-</u>

**B10. Off Balance Sheet Financial Instruments**

There were no financial instruments with off-balance sheet risk as at the date of this interim report.

**B11. Material Litigation**

There were no material litigations involving the Group as at the date of this interim report.

**B12. Dividends**

No dividends have been declared or paid during the quarter under review.

**B13. Earnings/(Loss) Per Share (“EPS”)**

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Year Quarter 30/09/2015	Preceding Year Quarter 30/09/2014	Current Year to Date 30/09/2015	Preceding Year Period 30/09/2014
<b>(i) Basic EPS</b>				
Net loss for the period (RM'000)	(397)	(733)	(1,315)	(1,308)
Weighted average number of ordinary shares issued ('000)	135,701	122,972	134,470	122,972
Basic loss per share (sen)	(0.29)	(0.60)	(0.98)	(1.06)
<b>(ii) Diluted EPS</b>				
Net loss for the period (RM'000)	(397)	(733)	(1,315)	(1,308)
Weighted average number of ordinary shares issued adjusted for the effects of dilutive potential ordinary shares ('000)	135,701	130,207	135,037	126,805
Basic loss per share (sen)	(0.29)	(0.56)	(0.97)	(1.03)

- (i) The basic EPS is calculated by dividing the net profit/(loss) attributable to the owners of the Parent by the weighted average number of shares in issued during the period.
- (ii) The diluted EPS is calculated by dividing the net profit/(loss) attributable to the owners of the Parent by the weighted average numbers of shares in issued during the period adjusted for the effects of dilutive potential ordinary shares.



**B14. Realised & Unrealised Losses**

	As at 30/9/2015 RM'000	As at 30/9/2014 RM'000
Total accumulated losses for the Group :		
- Realised loss	(5,274)	(980)
- Unrealised loss	(643)	(23)
	<u>(5,917)</u>	<u>(1,003)</u>
 Add: Consolidation adjustments	 791	 190
 Total Group's accumulated losses as per consolidated statement of financial position	 <u>(5,126)</u>	 <u>(813)</u>

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