

INARI AMERTRON BERHAD
(INCORPORATED IN MALAYSIA - COMPANY NO. 1000809-U)
CONDENSED UNAUDITED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2015

	INDIVIDUAL QUARTER			CUMULATIVE QUARTER		
	Current Period Quarter	Preceding Year Corresponding Quarter	%	Current Period To Date	Preceding Financial Period	%
	<u>30/9/2015</u> RM'000	<u>30/9/2014</u> RM'000		<u>30/9/2015</u> RM'000	<u>30/9/2014</u> RM'000	
Revenue	274,949	221,883	23.9%	274,949	221,883	23.9%
Cost of sales	(217,284)	(178,443)	21.8%	(217,284)	(178,443)	21.8%
Gross Profit	57,665	43,440	32.7%	57,665	43,440	32.7%
Other operating income	7,108	6,277	13.2%	7,108	6,277	13.2%
Administrative expenses	(19,511)	(14,751)	32.3%	(19,511)	(14,751)	32.3%
Operating Profit	45,262	34,966	29.4%	45,262	34,966	29.4%
Finance costs	(1,326)	(1,018)	30.3%	(1,326)	(1,018)	30.3%
Profit before taxation	43,936	33,948	29.4%	43,936	33,948	29.4%
Taxation	(1,447)	(342)	>100.0%	(1,447)	(342)	>100.0%
Profit for the period	42,489	33,606	26.4%	42,489	33,606	26.4%
Profit for attributable to:						
Owners of the parent	45,509	33,756	34.8%	45,509	33,756	34.8%
Non-controlling interests	(3,020)	(150)	>100.0%	(3,020)	(150)	>100.0%
	42,489	33,606	26.4%	42,489	33,606	26.4%
Other comprehensive income, net of tax:						
Foreign currency translation differences for foreign operations	22,252	477	>100.0%	22,252	477	>100.0%
Total comprehensive income	64,741	34,083	90.0%	64,741	34,083	90.0%
Total comprehensive income attributable to:						
Owners of the parent	67,761	34,233	97.9%	67,761	34,233	97.9%
Non-controlling interests	(3,020)	(150)	>100.0%	(3,020)	(150)	>100.0%
	64,741	34,083	90.0%	64,741	34,083	90.0%

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	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Period Quarter	Preceding Period Corresponding Quarter	Current Period To Date	Preceding Financial Period
	<u>30/9/2015</u>	<u>30/9/2014</u>	<u>30/9/2015</u>	<u>30/9/2014</u>
Earnings per share attributable to owners of the parent (sen) ⁽²⁾				
Basic	6.24	6.00	6.24	6.00
Diluted	5.92	5.40	5.92	5.40

- (1) The condensed unaudited consolidated statement of other comprehensive income are prepared based on the consolidated results of Inari Amertron Berhad and its subsidiaries for the current quarter/financial period ended 30 September 2015.
- (2) Basic earnings per share for the quarter and cumulative financial period is calculated based on the profit for the period divided by the weighted average number of ordinary shares in issue for the quarter and financial period respectively. Diluted earnings per share for the current financial period is calculated by dividing the profit for the financial period attributable to owners of the Company by the weighted average number of ordinary shares outstanding during the financial period adjusted for the effects of dilutive potential ordinary shares.

INARI AMERTRON BERHAD
(INCORPORATED IN MALAYSIA - COMPANY NO. 1000809-U)
NOTES TO CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2015

	Individual Quarter Ended		Cumulative Period Ended	
	30/9/2015	30/9/2014	30/9/2015	30/9/2014
	RM'000	RM'000	RM'000	RM'000
The following items have been included in arriving at profit before tax:				
Allowance for slow moving inventories	39	247	39	247
Amortisation of development cost	221	218	221	218
Depreciation	11,618	6,713	11,618	6,713
Grant income recognised	-	(141)	-	(141)
Property, plant and equipment written off	-	1	-	1
Gain on disposal of property, plant & equipment	-	(22)	-	(22)
<u>(Gain)/Loss on foreign exchange translation</u>				
- Realised	(5,533)	(796)	(5,533)	(796)
- Unrealised	2,202	(2,922)	2,202	(2,922)
<u>Finance costs</u>				
- Interest expenses	1,326	1,018	1,326	1,018
- Interest income	(178)	(269)	(178)	(269)

There is no income/expenses in relation to the below items:

- (Gain) / loss on disposal of quoted or unquoted investment;
- Impairment of assets;
- Provision for doubtful debts;

INARI AMERTRON BERHAD
(INCORPORATED IN MALAYSIA - COMPANY NO. 1000809-U)
CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2015

	Unaudited As at 30 September 2015 RM'000	Audited As at 30 June 2015 ⁽⁵⁾ RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	241,303	193,817
Deferred tax assets	3,959	4,786
Development costs	5,077	5,299
Intangible assets	5,709	5,340
	256,048	209,242
Current assets		
Inventories	178,051	145,318
Trade and other receivables	236,854	182,820
Tax recoverable	683	712
Short-term deposits with licensed banks	169,911	161,097
Cash and bank balances	112,349	137,494
	697,848	627,441
TOTAL ASSETS	953,896	836,683
EQUITY AND LIABILITIES		
Share capital ⁽³⁾	73,044	72,739
Share premium	236,195	232,450
Other reserves	35,328	12,876
Retained profits	264,426	218,917
Equity attributable to owners of the parent	608,993	536,982
Non-controlling interests	(4,912)	(1,892)
Total equity	604,081	535,090
Non-current liabilities		
Borrowings	31,514	25,757
Redeemable preference shares	47,554	40,450
Deferred rental	540	456
Deferred tax liabilities	3,508	3,585
Retirement benefits obligations	4,245	3,059
	87,361	73,307
Current liabilities		
Trade and others payables	215,947	171,451
Borrowings	45,186	41,533
Provision for taxation	1,321	40
Dividend payable	-	15,262
	262,454	228,286
Total liabilities	349,815	301,593
TOTAL EQUITY AND LIABILITIES	953,896	836,683
Net assets per share attributable to owners of the parent ⁽⁴⁾ (RM)	0.8337	0.7382

Notes:

- (3) Based on the issued and paid up share capital of 730,434,375 (727,389,018) ordinary shares of RM0.10 each for the financial period ended 30 September 2015.
- (4) Net assets per share attributable to owners of the parent is computed based on Total Shareholders' Funds (excluding Non- controlling interests) divided by the total number of ordinary shares in issue.
- (5) The condensed consolidated statements of financial position should be read in conjunction with the audited financial statements for the financial year as at 30 June 2015 and the accompanying explanatory notes attached to the interim financial report.

INARI AMERTRON BERHAD
(INCORPORATED IN MALAYSIA – COMPANY NO. 1000809-U)
CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2015

	----- Attributable to Owners of the Parent ----- -----										
	----- Non-Distributable ----- -----								Distributable		Total Equity RM'000
	Share Capital RM'000	Share Premium RM'000	Warrants Reserve RM'000	Discount on Shares RM'000	Capital Reserve RM'000	Share option Reserve RM'000	Exchange translation reserve RM'000	Retained profits RM'000	Total RM'000	Non- controlling interests RM'000	
At 1 July 2015											
Total comprehensive income for the period	72,739	232,450	27,831	(27,831)	5,387	3,353	4,136	218,917	536,982	(1,892)	535,090
Transactions with owners:							22,252	45,509	67,761	(3,020)	64,741
<i>Issued, at premium pursuant to:</i>											
Exercise of warrants	275	3,221	(628)	628	-	-	-	-	3,496	-	3,496
Exercise of ESOS	30	524	-	-	-	(130)	-	-	424	-	424
Pursuant to ESOS granted:											
Share-based compensation	-	-	-	-	-	330	-	-	330	-	330
Dividends	-	-	-	-	-	-	-	-	-	-	-
	305	3,745	(628)	628	-	200	-	-	4,250	-	4,250
Balance at 30 September 2015	73,044	236,195	27,203	(27,203)	5,387	3,553	26,388	264,426	608,993	(4,912)	604,081
At 1 July 2014	51,607	77,425	6,542	(6,542)	5,387	3,432	(1,149)	121,470	258,172	395	258,567
Total comprehensive income for the period	-	-	-	-	-	-	477	33,756	34,233	(150)	34,083
Transactions with owners:											
<i>Issued, at premium pursuant to:</i>											
Exercise of warrants	7,445	20,847	(4,695)	4,695	-	-	-	-	28,292	-	28,292
Exercise of ESOS	184	3,378	-	-	-	(817)	-	-	2,745	-	2,745
Pursuant to ESOS granted:											
Share-based compensation	-	-	-	-	-	503	-	-	503	-	503
Dividends	-	-	-	-	-	-	-	(10,838)	(10,838)	-	(10,838)
	7,629	24,225	(4,695)	4,695	-	(314)	-	(10,838)	20,702	-	20,702
Balance at 30 September 2014	59,236	101,650	1,847	(1,847)	5,387	3,118	(672)	144,388	313,107	245	313,352

(The Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the audited financial statements for the financial year ended 30 June 2015 and the accompanying explanatory notes attached to the Interim Financial Statements)

INARI AMERTRON BERHAD
(INCORPORATED IN MALAYSIA - COMPANY NO. 1000809-U)
CONDENSED UNAUDITED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2015

	Cumulative Quarter 3 Months Ended 30/9/2015 RM'000	Cumulative Quarter 3 Months Ended 30/9/2014 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	43,936	33,948
Adjustments for:		
Allowance for slow moving stocks	39	247
Amortisation of development costs	221	218
Property, plant and equipment written off	-	1
Gain on disposal of property, plant and equipment	-	(22)
Depreciation	11,618	6,713
Dividend on Redeemable Preference Shares	180	609
Grant income recognised	-	(141)
Interest income	(178)	(269)
Interest expenses	1,146	409
Share based payments	330	503
Unrealised loss/(gain) on foreign exchange	2,202	(2,922)
Operating profit before working capital changes	59,494	39,294
(Increase)/Decrease in inventories	(32,771)	1,780
Increase in receivables	(49,505)	(6,491)
Increase/(Decrease) in payables	59,152	(10,282)
Cash generated from operations	36,370	24,301
Net income tax paid	(136)	(465)
Interest received	178	269
Interest paid	(1,146)	(409)
Net cash generated from operating activities	35,266	23,696
CASH FLOWS FROM INVESTING ACTIVITIES		
Development cost	-	(502)
Investment in subsidiaries	-	(25,607)
Proceeds from disposal of property, plant and equipment	-	199
Purchase of property, plant and equipment	(52,725)	(8,519)
Net cash used in investing activities	(52,725)	(34,429)
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid	(15,262)	(10,142)
Dividend on Redeemable Preference Shares	-	(609)
Redemption on Redeemable Preference Shares	-	(3,676)
Net changes in short term borrowings	3,653	11,544
Net changes in long term borrowings	5,757	(3,447)
Proceeds from exercise of warrants	3,496	28,292
Proceeds from ordinary shares pursuant to exercise of ESOS	424	2,745
Net cash generated from financing activities	(1,932)	24,707
NET (DECREASE) / INCREASE IN CASH AND CASH EQUIVALENTS	(19,391)	13,974
Effect of changes on foreign exchange rates	3,060	487
CASH AND CASH EQUIVALENT AT BEGINNING	298,591	75,070
CASH AND CASH EQUIVALENT AT END	282,260	89,531
Represented by:		
Short-term deposits with licensed banks	169,911	42,738
Cash and bank balances	112,349	46,793
	282,260	89,531

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NOTES TO THE REPORT

Part A – Explanatory Notes Pursuant to Malaysian Financial Reporting Standards (“MFRS”) 134, Interim Financial Reporting

1. Basis of Preparation

The interim financial statements of the Group are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standards (“MFRS”) 134, Interim Financial Reporting issued by the Malaysian Accounting Standards Board (“MASB”) and Paragraph 9.22 and Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial statements should be read in conjunction with the audited financial statements of the Group for the financial year ended 30th June 2015.

2. Changes in accounting policies

The accounting policies and methods of computation adopted by the Group in these quarterly financial statements are consistent with those adopted in the most recent annual audited financial statements for the year ended 30th June 2015 except for the adoption of the following new/revised Malaysian Financial Reporting Standards (“MFRSs”) and Amendments to MFRSs issued by the MASB that became effective and relevant to the Group for the financial year beginning 1 January 2016:

Amendments to MFRSs and IC Int

MFRS 14	Regulatory Deferral Accounts
Amendments to MFRS 10, MFRS 12 and MFRS 128	Investment Entities: Applying the Consolidation Exception
Amendments to MFRS 10 and MFRS 128	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
Amendments to MFRS 11	Accounting for Acquisitions of Interests in Joint Operations
Amendments to MFRS 101	Disclosure Initiative
Amendments to MFRS 116 and MFRS 138	Clarification of Acceptable Methods of Depreciation and Amortisation
Amendments to MFRS 116 and MFRS 141	Agriculture: Bearer Plants
Amendments to MFRS 127	Equity Method in Separate Financial Statements
Amendments to MFRS	Annual Improvements to MFRS 2012–2014 Cycle

The adoption of the above new/revised MFRSs and Amendments to MFRSs are not expected to have any material financial impact on the financial statements of the Group.

3. Auditors' Report on Preceding Annual Financial Statements

The preceding annual financial statements of the Group were not subject to any qualification.

4. Comments About Seasonal or Cyclical Factors

The Group's present earnings base is not subject to any material seasonal or cyclical changes.

5. Unusual Items Due to their Nature, Size or Incidence

During the financial period under review, there were no items of unusual nature, size, or incidence which affect assets, liabilities, equity, net income or cash flows of the Group during the current quarter and financial period under review.

6. Changes in Estimates

There were no changes in the estimates of amounts which give a material effect in the current quarter and financial period under review.

7. Debt and Equity Securities

The issued and paid up share capital increased from RM72,738,902 to RM73,043,438 by the allotment of 3,045,357 new ordinary shares of RM0.10 each pertaining to the followings:

- i. Exercise of 294,200 share options under the Employees' Share Options Scheme; and

<i>Exercise price (RM)</i>	<i>1.34</i>	<i>2.00</i>
<i>No of shares issued</i>	<i>250,100</i>	<i>44,100</i>

- ii. Exercise of 2,751,157 warrants

<i>Exercise price (RM)</i>	<i>0.33</i>	<i>2.00</i>
<i>No of shares issued</i>	<i>1,201,157</i>	<i>1,550,000</i>

Other than the above, there were no issuance and repayment of debt and equity securities, share buy-back, share cancellations, shares held as treasury shares and resale of treasury shares during the quarter and financial period under review.

8. Dividend Paid

In respect of the financial year ended 30 June 2015, the Company:

- i. on 25 November 2014, declared the first single tier interim dividend of 1.80 sen plus a special dividend of 0.40 sen per ordinary share of RM0.10 each amounting to RM13.7 million, and was paid on 2 January 2015.
- ii. on 4 February 2015, declared the second single tier interim dividend of 1.80 sen plus a special dividend of 0.50 sen per ordinary share of RM0.10 each amounting to RM14.6 million, and was paid on 17 March 2015.
- iii. on 14 May 2015, declared the third single tier interim dividend of 2.10 sen per ordinary share of RM0.10 each amounting to RM15.3 million, and was paid on 3 July 2015.
- iv. on 20 August 2015, declared the fourth single tier interim dividend of 2.30 sen per ordinary share of RM0.10 each amounting to RM16.8 million, and was paid on 8 October 2015.

9. Segmental Information

Business segments

The Group has only one reportable business segment that is its manufacturing of electronic products segment. As such, no operating segment information is prepared.

Geographical information

Revenue information based on the geographical location of customers is as follows: -

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Quarter Ended 30/9/2015	Quarter Ended 30/9/2014	Period to date 30/9/2015	Period To date 30/9/2014
	RM'000	RM'000	RM'000	RM'000
Malaysia	38,599	26,693	38,599	26,693
Singapore	234,780	190,705	234,780	190,705
Others	1,570	4,485	1,570	4,485
	<u>274,949</u>	<u>221,883</u>	<u>274,949</u>	<u>221,883</u>

10. Valuation of Property, Plant and Equipment

There were no changes to the valuation of property, plant and equipment since the previous audited financial statements.

11. Subsequent Events

There were no material events subsequent to the financial period ended 30 September 2015 and up to the date of this report, which affects substantially the results of the operation of the Group.

12. Changes in the Composition of the Group

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

13. Contingent Liabilities and Contingent Assets

The Company provides corporate guarantees amounting to RM163.4 million (as at 30 September 2014: RM133.5 million) to licensed banks and financial institutions for credit facilities granted to certain subsidiaries, and to RPS holders in respect of the RPS issued by a subsidiary. Consequently, the Company is contingently liable for the amounts of facilities utilised by these subsidiaries totaling RM117.0 million (as at 30 September 2014: RM100.7 million).

There is no contingent assets as at the date of this report.

14. Capital Commitments

Contractual commitments not provided for in the financial statements as at 30 September 2015 are as follows:

	Cumulative Period ended	
	30/9/2015	30/9/2014
	RM'000	RM'000
Property, plant and equipment	17,485	11,908

15. Significant Related Party Transactions

There is no significant transaction with related parties.

Part B – Additional Information as Required By the Main Market Listing Requirement of Bursa Securities

1. Review of Performance

Comparison with the corresponding period in the previous year

The Group posted a revenue of RM274.9 million for the current quarter, representing an increase of 23.9% compared to the corresponding quarter in the previous year.

The profit before tax increased by 29.4% to RM43.9 million from RM33.9 million registered in the corresponding quarter in the previous year. The higher revenue and profit before tax was attributed to favourable US dollar exchange movement during the quarter under review.

In line with the increase of the profit before tax, the Group's net profit after tax increased by 26.4% to RM42.5 million for the current quarter as compared to RM33.6 million for the corresponding quarter ended 30 September 2014.

Comparison with the immediate preceding quarter

Against the preceding quarter, the Group's revenue was 7.8% higher as compared to the revenue registered immediate preceding quarter of RM255.0 million.

The profit before tax improved by RM4.2million or 10.5% to RM43.9million from RM39.8million in the immediate preceding quarter, mainly attributable to the favourable foreign exchange gain during the current quarter.

Financial Period to Date against preceding year corresponding financial period

There is no comparison under this section as this is the first quarter of FY2016 and the financial performance review is included under the *comparison with the corresponding period in the previous year*.

2. Commentary on Prospects

IMF forecast the world economy would grow at 3.1% this year and 3.6% in 2016, down from 3.3% and 3.8% projected earlier this year.

The global semiconductor market is forecast to reach USD 337.8 billion in 2015, a decline of 0.8% from 2014, according to Gartner, Inc.. The forecast is down from the previous quarter's forecast due to weakening demand in several electronic equipment sectors including PCs. However, the smartphone market continues to show growth of around 10% as well as the worldwide semiconductor market is forecasted to have a positive growth of 1.9% reaching to USD 344.1 billion in 2016.

Notwithstanding the challenges in the global economy, Inari Amertron will continue to integrate and improve the operating margins of our Optoelectronics business and continue to ride the growth of the mobile smart device market. The capacity expansion in P13 started earlier in Q3 FY2015 is very much on track and expected to continue to provide growth impetus in FY2016.

The impact of the recent fall in exchange rate of the Ringgit to USD to around 4.20 is generally a positive one for Inari; however, we believe that effects of the current value of the Ringgit and lower thereof will be mixed due to the risks of customer price-down, inflation and wage inflation, loss of highly qualified staffs & mobile technical staffs seeking better opportunities elsewhere and difficulty of attracting good foreign workers to Malaysia.

For the financial year ending 30 June 2016, the Group is cautiously optimistic in maintaining our financial performance in-line with industry growth numbers and poised to continue delivering positive performance in the new financial year of FY 2016.

3. Profit Forecast and Profit Guarantee

The Group did not issue any profit forecast or profit guarantee previously in any public document.

4. Taxation

The taxation charges for the current financial quarter and the cumulative financial period ended 30 September 2015 are as follows:

	Individual Quarter ended		Cumulative Period ended	
	30/9/2015 RM'000	30/9/2014 RM'000	30/9/2015 RM'000	30/9/2014 RM'000
In respect of current period:				
- Current tax	(1,447)	(33)	(1,447)	(33)
- Deferred tax	-	-	-	-
	<u>(1,447)</u>	<u>(33)</u>	<u>(1,447)</u>	<u>(33)</u>
Under provision in prior year:				
- Current tax	-	(309)	-	(309)
- Deferred tax	-	-	-	-
	<u>(1,447)</u>	<u>(342)</u>	<u>(1,447)</u>	<u>(342)</u>

The effective tax rate of the Group for the current financial quarter and the financial period ended 30 September 2015 is lower than the statutory tax rate of 25% as certain subsidiaries have been granted pioneer status under the Promotion of Investment Act, 1986.

5. Sale of Unquoted Investments and Properties

There were no sale of unquoted investment or properties during the current financial quarter and the financial period ended 30 September 2015.

6. Purchase or Sale of Quoted Securities

There were no purchases or sales of quoted securities during the current financial quarter and the financial period ended 30 September 2015.

7. Status of Utilisation of Proceeds

The Company received proceeds of RM118.05 million from the issuance of 78,700,515 Rights Shares at the issue price of RM1.50 per ordinary share, and the proceeds have been utilised in the following manner as at 30 September 2015:

Purpose	Proposed Utilisation RM'000	Actual Utilisation RM'000	Balance unutilised RM'000
1. Expansion of production capacity, including acquisition of land, acquisition of factory, and extension of existing factory	31,227	19,200	12,027
2. Acquisition of equipment and machinery relating to the existing core business	30,000	-	30,000
3. Repayment of bank borrowings	20,000	-	20,000
4. Working Capital	34,443	8,196	26,247
5. Expenses for the Rights Issue with Warrants	2,381	2,245	136
Total	118,051	29,641	88,410

8. Group Borrowings and Debt Securities

The Group's borrowings as at 30 September 2015 are as follows:

	Short Term	Long Term	Total
	RM'000	RM'000	RM'000
Term loans	32,269	16,657	48,926
Trade financing	2,159	-	2,159
Finance lease liabilities	10,758	14,857	25,615
Total Borrowing	<u>45,186</u>	<u>31,514</u>	<u>76,700</u>

9. Disclosure pursuant to implementation of MFRS 139: Recognition and Measurement

With the adoption of MFRS 139 Financial Instruments: Recognition and Measurement, off balance sheet financial instruments are now recognized in the financial statements.

The Group does not have any contracts involving off balance sheet risk as at the end of the reporting period and the date of this Report.

10. Material Litigation

The Group was not engaged in any litigation which is likely to give rise to proceedings which may materially and adversely affect the financial position or the business operations of the Group.

11. Dividend

The Directors propose the first single tier interim dividend of 2.30 sen per ordinary share of RM0.10 each and a special dividend of 0.50 sen per ordinary share of RM0.10 each in respect of the financial year ending 30 June 2016.

The entitlement date and payment date for both dividends totalling 2.80 sen are on 30 November 2015 and 16 December 2015 respectively.

Total dividend for the financial period ending 30 June 2016 and financial year ended 30 June 2015 are summarized as follow:

	Net Per Share FY2016 (sen)	Net Per Share FY2015 (sen)
<u>First Interim Dividend</u>		
Single tier dividend	2.30	1.80
Special dividend	0.50	0.40
<u>Second Interim Dividend</u>		
Single tier dividend	*	1.80
Special dividend	*	0.50
<u>Third Interim Dividend</u>		
Single tier dividend	*	2.10
<u>Fourth Interim Dividend</u>		
Single tier dividend	*	2.30
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	2.80	8.90
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* *Not applicable for the current quarter under review*

12. Earnings Per Share

(a) Basic earnings per share

The basic earnings per share for the current financial quarter and financial period have been calculated by dividing the net profit attributable to shareholders of the Company for the financial quarter and financial period by the weighted average number of ordinary shares in issue during the financial quarter and financial period to date.

	Individual Quarter ended		Cumulative Period ended	
	30/9/2015 RM'000	30/9/2014 RM'000	30/9/2015 RM'000	30/9/2014 RM'000
Net profit attributable to shareholders of the Company for the financial quarter and financial period to date (RM'000)	45,509	33,756	45,509	33,756
Weighted average number of ordinary shares in issue ('000)	729,172	562,500	729,172	562,500
Basic earnings per share (sen)	6.24	6.00	6.24	6.00

(b) Diluted earnings per share

Diluted earnings per share for the current financial period is calculated by dividing the profit for the financial period attributable to owners of the Company by the weighted average number of ordinary shares outstanding during the financial period adjusted for the effects of dilutive potential ordinary shares. The adjusted weighted average number of ordinary shares in issue and issuable has been arrived at based on the assumption that warrants are exercised at the beginning of the financial period and ESOS granted by the reporting date.

	Individual Quarter ended		Cumulative Period ended	
	30/9/2015 RM'000	30/9/2014 RM'000	30/9/2015 RM'000	30/9/2014 RM'000
Net profit attributable to shareholders of the Company for the financial quarter and financial period to date (RM'000)	45,509	33,756	45,509	33,756
Weighted average number of ordinary shares (basic) ('000)	729,172	562,500	729,172	562,500
Effect of dilution due to warrants ('000)	33,314	54,959	33,314	54,959
Effect of dilution due to ESOS ('000)	6,173	8,206	6,173	8,206
Weighted average number of ordinary shares (diluted) ('000)	768,659	625,665	768,659	625,665
Diluted earnings per share (sen)	5.92	5.40	5.92	5.40

13. Disclosure of realised and unrealised profit/loss

With the purpose of improving transparency, Bursa Malaysia Securities Berhad has on 25 March 2010, and subsequently on 20 December 2010, issued directives which require all listed corporations to disclose the breakdown of unappropriated profits or accumulated losses into realised and unrealised on group basis, as the case may be, in quarterly reports and annual audited financial statements.

The breakdown of unappropriated profits as at the reporting date has been prepared by the Directors in accordance with the directives from Bursa Malaysia Securities Berhad stated above and Guidance on Special Matter No. 1 – Determination of Realised and Unrealised Profits or Losses in the Context of Disclosure Pursuant to Bursa Malaysia Securities Berhad Listing Requirement, as issued by the Malaysian Institute of Accountants.

The Group's retained profits as at 30 September 2015 and 30 September 2014 are analysed as follow:

	Financial Period ended	
	30/9/2015 RM'000	30/9/2014 RM'000
<u>Total retained profits of the Company and its subsidiaries</u>		
- Realised	343,907	149,705
- Unrealised	(7,750)	(3,470)
	<hr/>	<hr/>
	336,157	146,235
Add: Consolidated adjustments	(71,731)	(1,847)
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Total Group retained profits as per consolidated financial statements	264,426	144,388