

**PASUKHAS GROUP BERHAD** (686389-A)  
**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE SECOND (2ND) QUARTER ENDED 30TH JUNE 2014**

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR CORRESPONDING PERIOD
	30 June 2014 RM'000	30 June 2013 RM'000	30 June 2014 RM'000	30 June 2013 RM'000
Revenue	8,908	11,421	19,055	18,325
Contract Expenses	(8,200)	(9,968)	(17,683)	(16,248)
Gross Profit	708	1,453	1,372	2,077
Other Operating Income	184	1,533	303	1,724
	892	2,986	1,675	3,801
Administrative Expenses	(1,634)	(1,059)	(3,262)	(1,953)
Other Expenses	(62)	(50)	(121)	(121)
Finance Costs	(160)	(90)	(249)	(173)
Share of Result from Associates (Net)	(2)	-	(2)	-
Profit / (Loss) Before Taxation	(966)	1,787	(1,959)	1,554
Income Tax Expenses	-	-	-	(441)
Profit / (Loss) After Taxation	(966)	1,787	(1,959)	1,113
Other Comprehensive Income	-	-	-	-
Total Comprehensive Income/ (Expenses) For The Financial Year	(966)	1,787	(1,959)	1,113
Profit / (Loss) After Taxation Attributable To :-				
Owners of the Company	(966)	1,787	(1,959)	1,113
Non-controlling interests	-	-	-	-
	(966)	1,787	(1,959)	1,113
Total Comprehensive Income/ (Expenses) Attributable To :-				
Owner of the Company	(966)	1,787	(1,959)	1,113
Non-Controlling Interests	-	-	-	-
	(966)	1,787	(1,959)	1,113
Weighted average number of shares in issue ('000)	295,001	295,001	295,001	295,001
Earnings/ (Loss) per share attributable to the equity holders of the Company (sen)	(0.33)	0.61	(0.66)	0.38

**Notes:-**

The unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements of the Pasukhas Group Berhad and its subsidiaries ("Group") for the financial year ended 31 December 2013 and the accompanying explanatory notes attached to this interim financial statements.

**PASUKHAS GROUP BERHAD** (686389-A)  
**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**FOR THE SECOND (2ND) QUARTER ENDED 30TH JUNE 2014**

	<b>UNAUDITED AS AT END OF CURRENT QUARTER 30 June 2014 RM'000</b>	<b>AUDITED AS AT 31 Dec 2013 RM'000</b>
<b>ASSETS</b>		
<b>NON-CURRENT ASSETS</b>		
Investment in associate	339	341
Plant and equipment	7,558	8,178
Deferred tax assets	421	421
Other investments	104	104
	8,422	9,044
<b>CURRENT ASSETS</b>		
Inventories	1,579	1,736
Amount owing by contract customers	3,514	1,809
Trade receivables	18,324	17,628
Other receivables, deposits and prepayments	885	952
Amount owing by joint ventures	-	-
Amount owing by associates	641	-
Amount owing by related parties	80	422
Tax recoverable	1,126	948
Short-term investment	2,624	-
Fixed deposits with licensed banks	12,137	15,782
Cash and bank balances	1,853	5,741
	42,763	45,018
<b>TOTAL ASSETS</b>	51,185	54,062
<b>EQUITY AND LIABILITIES</b>		
<b>EQUITY</b>		
Share capital	29,500	29,500
Merger deficit	(10,500)	(10,500)
Fair value reserve	17	17
Share premium	933	933
Retained profits	11,888	13,847
<b>TOTAL EQUITY</b>	31,838	33,797
<b>NON-CURRENT LIABILITIES</b>		
Hire purchase payables	175	216
Deferred income	-	-
	175	216
<b>CURRENT LIABILITIES</b>		
Trade payables	9,078	9,527
Other payables and accruals	709	1,888
Amount owing to related parties	27	40
Amount owing to joint venture partner	(31)	-
Provision for Costs	655	-
Short-term borrowings	7,511	6,149
Deferred income	1,223	2,445
	19,172	20,049
<b>TOTAL LIABILITIES</b>	19,347	20,265
<b>TOTAL EQUITY AND LIABILITIES</b>	51,185	54,062
Net assets per share (RM)	0.11	0.11

**Notes:-**

The unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 December 2013 and the accompanying explanatory notes attached to this interim financial statements.

PASUKHAS GROUP BERHAD (686389-A)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE SECOND (2ND) QUARTER ENDED 30TH JUNE 2014

	<----- Share Capital  RM'000	Non-Distributable Fair Value Reserve RM'000	Merger Deficit RM'000	-----> Share Premium RM'000	Distributable Retained Profits RM'000	Shareholders' Funds RM'000	Non- Controlling Interests RM'000	Total Equity RM'000
<b>Current year to date ended 30 June 2014</b>								
<b>Balance at 1 January 2014 (Audited)</b>	29,500	17	(10,500)	933	13,847	33,797	-	33,797
Profit/ (Loss) after taxation/Total comprehensive income for the financial period	-	-	-	-	(1,959)	(1,959)	-	(1,959)
<b>Balance at 30 June 2014 (Unaudited)</b>	<u>29,500</u>	<u>17</u>	<u>(10,500)</u>	<u>933</u>	<u>11,888</u>	<u>31,838</u>	<u>-</u>	<u>31,838</u>
<b>Preceding year to date ended 31 March 2013</b>								
<b>Balance at 1 January 2013 (Audited)</b>	29,500	17	(10,500)	933	12,561	32,511	-	32,511
Profit/ (Loss) after taxation/Total comprehensive income for the financial period	-	-	-	-	1,286	1,286	-	1,286
Contributions by and distributions to owners of the Company: - Issuance of share pursuant to public issue	-	-	-	-	-	-	-	-
Listing Expenses	-	-	-	-	-	-	-	-
<b>Balance at 31 December 2013 (Audited)</b>	<u>29,500</u>	<u>17</u>	<u>(10,500)</u>	<u>933</u>	<u>13,847</u>	<u>33,797</u>	<u>-</u>	<u>33,797</u>

**Notes:-**

The unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 December 2013 and the accompanying explanatory notes attached to this interim financial statements.

**PASUKHAS GROUP BERHAD** (686389-A)  
**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS**  
**FOR THE SECOND (2ND) QUARTER ENDED 30TH JUNE 2014**

	<b>UNAUDITED CURRENT YEAR TO DATE 30 June 2014 RM'000</b>	<b>AUDITED PRECEDING YEAR AS AT 31 Dec 2013 RM'000</b>
<b>CASH FLOWS FROM/(FOR) INVESTING ACTIVITIES</b>		
(Loss) / Profit before taxation	(1,958)	2,826
<b>Adjustments for:-</b>		
Allowance for impairment loss on quoted investment	-	-
Allowance for impairment loss on trade receivables	-	203
(Accretion)/Amortisation of non-current trade receivables	-	(10)
Bad debts written off	-	-
Depreciation of plant and equipment	674	3,597
Loss / (Gain) on foreign exchange - unrealised	(11)	(109)
Interest expense	165	336
Listing expenses written off	-	-
Gain on disposal of plant and equipment	-	(19)
Interest income	(238)	(734)
Share of result in associates	2	2
Writeback of allowance for impairment losses on trade receivables	-	(1,225)
<b>Operating profit before working capital changes</b>	<b>(1,366)</b>	<b>4,867</b>
(Increase) / Decrease in inventories	157	837
(Increase) / Decrease in amount owing by contract customers	(1,705)	1,836
(Increase) / Decrease in trade and other receivables	(628)	695
Increase / (Decrease) in trade and other payables	(974)	(3,437)
(Decrease) / Increase in deferred income	(1,223)	(7,078)
Net (decrease)/increase in amount owing to joint ventures	-	-
Net (decrease) / increase in amount owing by related parties	(4)	(42)
Net (decrease) / increase in amount owing to related parties	(13)	3
Distribution received from joint ventures	-	-
Distribution paid to joint venture partner	-	-
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	<b>(5,756)</b>	<b>(2,319)</b>
Interest paid	(165)	(336)
Income tax paid	(178)	(805)
<b>NET CASH FROM OPERATING ACTIVITIES</b>	<b>(6,099)</b>	<b>(3,460)</b>
<b>CASH FLOWS FROM/(FOR) INVESTING ACTIVITIES</b>		
Interest received	238	734
Purchase of plant and equipment	(58)	(139)
Investment in an associate	-	(343)
Advance to associates	(326)	(315)
Proceeds from disposal of plant and equipment	4	19
<b>NET CASH FOR INVESTING ACTIVITIES</b>	<b>(143)</b>	<b>(44)</b>
<b>CASH FLOWS FROM/(FOR) FINANCING ACTIVITIES</b>		
Proceeds from issuance of share capital	-	-
Net drawdown in bankers' acceptances	1,365	1,403
Repayment of hire purchase obligations	(43)	(110)
Listing expenses paid	-	-
<b>NET CASH FROM FINANCING ACTIVITIES</b>	<b>1,322</b>	<b>1,293</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	<b>(4,920)</b>	<b>(2,211)</b>
<b>FOREIGN EXCHANGE RATE ADJUSTMENT</b>	<b>11</b>	<b>109</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL PERIOD</b>	<b>21,523</b>	<b>23,625</b>
<b>CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD</b>	<b>16,614</b>	<b>21,523</b>

**Notes:-**

The unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 December 2013 and the accompanying explanatory notes attached to this interim financial statements.

NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

**A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD 134 : INTERIM FINANCIAL REPORTING**

**A1. Basis of Preparation**

The interim financial statements are unaudited and have been prepared in accordance with Malaysian Financial Reporting Standard ("MFRS") 134 : Interim Financial Reporting in Malaysia and Appendix 9B of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities") ("Listing Requirements").

The unaudited Condensed Consolidated Interim Financial Statements should be read in conjunction with the audited consolidated financial statements of the Group for the financial year ended 31 December 2013. The explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant for an understanding of the changes in the financial position and performance of the Group since the financial year ended 31 December 2013.

**A2. Changes in Accounting Policies**

The significant accounting policies and methods of computation adopted by the Group in this interim financial statements are consistent with those adopted in the audited financial statements for the financial year ended 31 December 2013.

The Group adopted the following Standards, Amendments and IC Interpretations :-

MFRS 10 Consolidated Financial Statements

MFRS 11 Joint Arrangements

MFRS 12 Disclosure of Interests in Other Entities

MFRS 13 Fair Value Measurement

MFRS 119 Employee Benefits

MFRS 127 Separate Financial Statements

MFRS 128 Investments in Associates and Joint Ventures

Amendments to MFRS 1: Government Loans

Amendments to MFRS 7: Disclosures - Offsetting Financial Assets and Financial Liabilities

Amendments to MFRS 10, MFRS 11 and MFRS 12: Transition Guidance

Amendments to MFRS 101: Presentation of Items of Other Comprehensive Income

IC Interpretation 20 Stripping Costs in the Production Phase of a Surface Mine

Annual Improvements to MFRSs 2009 - 2011 Cycle

**NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS**

The Group has not applied in advance the following accounting standards and interpretations (including the consequential amendments) that have been issued by the Malaysian Accounting Standards Board ("MASB") but are not yet effective for the current financial period.

<b>MFRS and IC Interpretations (Including The Consequential Amendments)</b>	<b>Effective Date</b>
MFRS 9 Financial Instruments	1 January 2015
Amendments to MFRS 9: Mandatory Effective Date of MFRS 9 and Transition Disclosures	1 January 2015

**A3. Auditor's Report on Preceding Annual Financial Statements**

There were no audit qualification to the annual audited financial statements of the Group for the financial year ended 31 December 2013.

**A4. Seasonal or Cyclical Factors**

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

**A5. Unusual Items**

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group for the current financial quarter and financial year-to-date under review.

**A6. Material Changes in Estimates**

There were no changes in estimates of amounts reported in prior financial years that have a material effect on the current financial quarter under review and financial year-to-date.

**A7. Changes in Debts and Equity Securities**

There were no issuances, cancellations or repayments of debt and equity securities, share buy backs, share cancellation, shares held as treasury share and resale of treasury shares for the current financial quarter under review and financial year-to-date.

**A8. Dividend**

There were no dividends declared or paid during the financial year to date under review.

## NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

**A9. Segmental Information**

The segmental revenue and results for the financial year-to-date under review are as follows:-

**Revenue by operating segments**

	M&E Engineering Services	Manufacturing of LV switchboards	Civil Engineering and Construction Services	Trading of Equipment	Group
	RM'000	RM'000	RM'000	RM'000	RM'000
<b>Revenue</b>					
External revenue	10,280	132	8,643	-	19,055
Inter-segment revenue	-	-	-	-	-
Total segment revenue	<u>10,280</u>	<u>132</u>	<u>8,643</u>	<u>-</u>	<u>19,055</u>
<b>Segment result</b>	1,162	5	205	-	1,372
Other operating income					303
Administrative expenses					(3,262)
Other expenses					(121)
Finance costs					(249)
Share of Result from Associates (Net)					(2)
Tax expense					-
Profit after taxation					<u>(1,959)</u>

All 4 main business segments are held by Pasukhas Sdn Bhd, thus the Group's contract expenses, operating expenses, income taxes, assets and liabilities are managed on a group basis and are not allocated to operating segments.

**Revenue by geographical markets**

	Current Year To Date 30 June 2014	
	RM'000	%
Malaysia	<u>19,055</u>	<u>100</u>
	<u>19,055</u>	<u>100</u>

**A10. Valuation of plant and equipment**

There was no valuation of plant and equipment in the current financial quarter under review.

**A11. Subsequent Material Events**

There are no material events subsequent to the financial quarter ended 30 June 2014 that have not been reflected in this interim financial statements.

**A12. Changes in the Composition of the Group**

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

## NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

**A13. Contingent Assets or Liabilities**

Save as disclosed below, there were no contingent assets or contingent liabilities since the last audited financial statements of the Group for the financial year ended 31 December 2013 :-

	<b>Current Quarter Ended 30 June 2014 RM'000</b>	<b>Preceding Financial Year Ended 31 Dec 2013 RM'000</b>
<b>Contingent Liability</b>		
- Bank guarantee issued	5,920	3,174

**A14. Capital commitments**

The Group does not have any material capital commitments in respect of plant and equipment as at the end of the current financial quarter under review.

**A15. Capital expenditure**

There were no major additions and disposals of the plant and equipment during the current financial quarter under review.

**A16. Related Party Transactions**

Save as disclosed below, there were no related party transactions for the current financial quarter under review and financial year-to-date:-

	<b>Current Quarter Ended 30 June 2014 RM'000</b>	<b>Cumulative Year-To-Date 30 June 2014 RM'000</b>
<b>Nature of transaction</b>		
Insurance and road tax expenses for motor vehicles	20	20
Rental of premises	161	322



## NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

**B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE ACE MARKET LISTING REQUIREMENTS OF BURSA SECURITIES****B1. Review of performance**

The Group recorded a decrease in revenue of RM2.513 million, representing 22.00% to RM8.908 million for the current financial quarter under review as compared to RM11.421 million in the preceding corresponding quarter. The decrease in revenue was mainly due to the lower progress billings issued on current ongoing projects for local M&E Engineering services projects. The Group's revenue was derived only from Malaysia.

However, the Group recorded a loss before tax of RM0.966 million compared to a profit of RM1.787 million in the corresponding quarter of the preceding year due to lower revenue and margin derived from a current ongoing project which is insufficient to cover the overheads.

The M&E Engineering services remain the largest contributor to the Group's revenue and gross profit, with 53.95% (RM10.280 million) and 84.69% (RM1.162 million) respectively. The remaining revenue and gross profit are contributed from the Civil Engineering and Construction services and Manufacturing of LV switchboard segments. There was no contribution from the Trading of Equipment for the current financial quarter under review.

Furthermore, the Group had recorded a negative cash flow from operating activities amounting to RM5.756 million and a negative net cash flow from operating activities of RM6.099 million after adjusting for interest and income tax paid. These were mainly contributed by loss after adjustment and the increase in amount owing by contract customers, trade and other receivables as well as decrease in deferred income, trade and other payables.

**B2. Comparison with preceding quarter's results**

	<b>Current Quarter 30 June 2014 RM'000</b>	<b>Preceding Quarter 31 Mar 2014 RM'000</b>	<b>Variance  RM'000</b>
Revenue	8,908	10,147	(1,239)
(Loss) / Profit before tax	(966)	(993)	27

Revenue of the Group decreased by 12.21% to RM8.908 million for the current financial quarter as compared to immediate preceding financial quarter mainly due to lower progress in the M&E Engineering services segment. The Group reported a loss before tax of RM0.966 million for the current financial quarter as compared to immediate preceding quarter mainly due to higher profit margin and income.

## NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

**B3. Prospects**

The main revenue driver of the Group for the current year to date is from M&E Engineering, Civil Engineering and Construction services work.

Intense competitive market and continued pressure on pricing remain the significant factors that may have an adverse impact on the Group's earnings under the M&E Engineering segment moving forward, while the availability of resources to undertake large projects remains a challenge to the Group.

Despite the above, the Group has been aggressively seeking new projects by selectively participating in tenders for sizeable contracts with reasonable margins to increase the order book as well as seeking new business avenues or joint venture partners. The Group has also recently completed diversification of the business of PASUKHAS into Civil Engineering and Construction business segment exercise ("Diversification"). The Diversification forms part of PASUKHAS Group's business expansion plans, which includes the diversification into the Construction and Civil Engineering business segment. The Diversification shall serve to bring the Group forward towards achieving its future business plans and expansion targets in the Asian region. With the Diversification, the Company shall be able to create synergies through additional value-added services to its customers, as it will be able to offer a wider range of services including Civil Engineering and Construction services. With the additional range of services that PASUKHAS Group can provide, (which includes M&E Engineering services, Civil Engineering and Construction services), the Company will be able to participate and tender for various projects around the Asian region.

Moving forward, the Board anticipates that the Civil Engineering and Construction services business segment will be one of the major contributors to the Group's earnings as the Group is expected to continue to expand its Civil Engineering and Construction services business segments in the financial year ending 31 December 2014.

The Management will continue to emphasize on improving the Group's profit margin through productivity enhancement, market efforts and undertaking selective projects in addition to focusing on expanding geographically.

Barring unforeseen circumstances, the Board of Directors anticipates the results for the financial year ending 31 December 2014 to be challenging while attention is continuously given to improving competitiveness and profitability.

**B4. Taxation**

	<b>Current Quarter Ended 30 June 2014 RM'000</b>	<b>Cumulative Year-To-Date 30 June 2014 RM'000</b>
<b><u>Current tax expenses:</u></b>		
- for the financial year	-	-
- over/(under)provision in the previous financial year	-	-
<b><u>Deferred tax expense:</u></b>		
- for the financial year	-	-
- over/(under)provision in the previous financial year	-	-
Current Tax for the current financial period	-	-

The statutory tax rate for the current financial year is 25%.

**B5. Profit forecast and profit guarantee**

The Group has not issued any profit forecast or profit guarantee during the current financial quarter under review.

## NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

**B6. Status of Corporate Proposal**

Save as disclosed below, there were no corporate proposals announced but not completed as at the date of issuance of this interim report :-

On 25 September 2013, the Board of Directors of PASUKHAS ("Board") had announced that the Company's wholly-owned subsidiary, Pasukhas Sdn Bhd had accepted a letter of award dated 10 September 2013 from Emerald Capital (Ipoh) Sdn Bhd for the proposed Construction and completion of Phase 2 of D'Festivo, Ipoh, which comprises eighteen (18)-storey apartment block consisting two hundred and forty (240) apartment units, together with a five (5) storey podium comprising of car park and nine (9) units of two (2) storey shop offices, situated on Lot 225117 and Lot 225118 (formerly Lot 206349), Mukim Hulu Kinta, Daerah Kinta, Perak Darul Ridzuan ("Project").

Hence, on 26 November 2013, M&A Securities Sdn Bhd on behalf of the Board had announced that the Company proposes to undertake the Diversification.

The Company had obtained shareholders' approval for the diversification during the EGM held on 2 April 2014.

**B7. Status of utilisation of proceeds**

The Company was listed on 29 August 2012 on the ACE Market of Bursa Securities. The status of utilisation of the gross proceeds of RM10.8 million from the public issue by the Group as at 30 June 2014 are as follows :-

<b>Purpose</b>	<b>Proposed Amount RM'000</b>	<b>Amount Utilised RM'000</b>	<b>Amount Unutilised RM'000</b>	<b>Timeframe for Utilisation upon Listing</b>
R&D expenditure	600	-	600	Within 24 months
Repayment of bank borrowings	1,634	1,634	-	Within 12 months
Working Capital	6,366	4,300 *	2,066	Within 24 months
Estimated Listing Expenses	2,200	2,200	-	Upon Listing
	<u>10,800</u>	<u>8,134</u>	<u>2,666</u>	

\* Inclusive of excess in listing expenses amounting to RM330,815.

**B8. Group borrowings and debt securities**

The total borrowings of the Group as at 30 June 2014 are as follows :-

<b>Secured</b>	<b>Short Term RM'000</b>	<b>Long Term RM'000</b>
Hire purchase payables	84	175
Bankers' acceptances	7,427	-
	<u>7,511</u>	<u>175</u>

All borrowings of the Group are denominated in Ringgit Malaysia.

## NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

**B9. Material litigation**

There was no material litigations involving the Group since the date of the last annual statement of financial position of the Group as at 31 December 2013 up to the date of this interim report.

**B10. Dividends**

There were no dividends declared or paid during the financial year-to-date under review.

**B11. Earnings/ (Loss) per Share**

Basic earnings/ (loss) per share is calculated by dividing the profit attributable to the equity holders of the Company by the weighted average number of shares in issue for the financial period.

	Individual Quarter		Cumulative Quarter	
	Current Quarter Ended 30 June 2014	Preceding Year Corresponding Quarter Ended 30 June 2013	Current Year To Date 30 June 2014	Preceding Year Corresponding Period To Date 30 June 2013
Profit/ (Loss) attributable to the equity holders of the Company (RM'000)	(966)	1,787	(1,959)	1,113
Weighted average number of ordinary shares in issue ('000)	295,001	295,001	295,001	295,001
Basic earnings/ (loss) per share (sen)	(0.33)	0.61	(0.66)	0.38

Note :

Diluted earnings per share is not disclosed herein as it is not applicable to the Group.

**B12. Realised and Unrealised Profits**

The breakdown of the retained profits of the Group into realised and unrealised profits/(losses) for the current quarter and the preceding financial year are as follows:-

	Current Quarter Ended 30 June 2014 RM'000	Preceding Financial Year Ended 31 Dec 2013 RM'000
Total retained profits of the Group :-		
- Realised	11,456	13,317
- Unrealised	432	530
	<u>11,888</u>	<u>13,847</u>
Less : Consolidation adjustments	-	-
Total Group retained profits as per consolidated accounts	<u><u>11,888</u></u>	<u><u>13,847</u></u>

NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

**B13. Profit/ (Loss) for the Period**

Profit/ (Loss) before taxation is arrived at after charging/(crediting) :-

	<b>Current Quarter Ended 30 June 2014 RM'000</b>	<b>Current Year To Date 30 June 2014 RM'000</b>
(a) Interest income	(119)	(238)
(b) Other income	(64)	(65)
(c) Interest expense	84	165
(d) Depreciation and amortisation	337	674
(e) Foreign exchange (gain)/ loss (net) :		
(i) Unrealised Gain on Foreign Exchange	-	-
(ii) Unrealised Loss on Foreign Exchange	7	11

Other disclosure items pursuant to Note 16 of Appendix 9B of the Listing Requirements of Bursa Securities are not applicable.

**B14. Authorisation for issue**

The interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the directors dated 25 August 2014.

**By Order of the Board of Directors**

**TENG AH KIONG**  
**MANAGING DIRECTOR**  
25 August 2014