



AEMULUS HOLDINGS BERHAD

(Company No. 1114009-H)
("AEMULUS" OR THE "COMPANY")

INTERIM FINANCIAL REPORT FOR THE QUARTER ENDED 30 JUNE 2016

CONTENT	Page
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION	2
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME	4
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS	6
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY	8
NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30 JUNE 2016	9

AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)
UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2016

	As at End of Current Quarter 30 June 2016 RM'000	As at End of Preceding Financial Year 30 September 2015 RM'000
Assets		
Non-Current Assets		
Property, plant & equipment	5,115	4,333
Intangible assets	13,686	13,686
	18,801	18,019
Current Assets		
Inventories	13,416	11,630
Trade receivables	12,333	9,311
Other receivables, deposits and prepayments	873	2,117
Investment in money market instruments	19,953	646
Fixed deposits with licensed banks	2,459	1,434
Cash and bank balances	2,448	32,859
	51,482	57,997
TOTAL ASSETS	70,283	76,016
EQUITY		
Share capital	43,885	43,885
Reserves	2,244	2,256
Retained profits	21,152	22,069
	67,281	68,210
Non-Current Liabilities		
Borrowings	-	128
Current Liabilities		
Trade payables	1,943	4,004
Other payables, provisions and accruals	797	3,375
Provision for warranty	204	261
Borrowings	-	5
Provision for taxation	58	33
	3,002	7,678
TOTAL LIABILITIES	3,002	7,806
TOTAL EQUITY AND LIABILITIES	70,283	76,016
Net assets per share attributable to owners of the Company(RM) ^(b)	0.15	0.16

AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS
AT 30 JUNE 2016 (cont'd)**

Notes:

- (a) The unaudited condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the financial year ended 30 September 2015 and the interim notes attached to this interim financial report.*
- (b) Based on the number of shares of 438,850,000 ordinary shares of RM0.10 each as disclosed in Note B11.*

AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE QUARTER ENDED 30 JUNE 2016

	Individual Quarter		Cumulative Quarter	
	Current Year	Preceding Year	Current Year	Preceding Year
	Quarter	Corresponding	To Date	Corresponding
	30 June 2016	30 June 2015	30 June 2016	30 June 2015
	RM'000	RM'000	RM'000	RM'000
Revenue	5,496	12,808	15,988	23,870
Cost of sales	(1,832)	(5,411)	(6,442)	(9,536)
Gross profit	3,664	7,397	9,546	14,334
Other income	615	359	842	1,717
Research and development expenses	(955)	(739)	(2,582)	(1,941)
Administrative expenses	(2,736)	(2,654)	(7,977)	(6,469)
Other expenses	(85)	(641)	(623)	(586)
Profit / (loss) from operation	503	3,722	(794)	7,055
Finance costs	(7)	(70)	(25)	(84)
Profit /(loss) before taxation	496	3,652	(819)	6,971
Taxation	(16)	9	(98)	4
Profit / (loss) for the period	480	3,661	(917)	6,975
Foreign currency translation differences arising from foreign operation	(2)	-	(12)	-
Total comprehensive income / (loss) for the period	478	3,661	(929)	6,975
Profit /(loss) for the period attributable to:				
Owners of the company	480	3,661	(917)	6,975
Non-controlling interest	-	-	-	-
	480	3,661	(917)	6,975
Total comprehensive income /(loss) for the period attributable to:				
Owners of the company	478	3,661	(929)	6,975
Non-controlling interest	-	-	-	-
	478	3,661	(929)	6,975

AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE QUARTER ENDED 30 JUNE 2016 (cont'd)

	Individual Quarter		Cumulative Quarter	
	Current Year	Preceding Year	Current Year	Preceding Year
	Quarter	Corresponding	To Date	Corresponding
	30 June 2016	30 June 2015	30 June 2016	30 June 2015
	RM'000	RM'000	RM'000	RM'000
Earnings /(loss) per share:-				
Basic (sen)	^(b) 0.11	^(c) 1.04	^(b) (0.21)	^(c) 1.99
Diluted (sen)	N/A	^(b) 0.83	N/A	^(b) 1.59

Notes:

- (a) *The Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the audited financial statements for the financial year ended 30 September 2015 and the interim notes attached to this interim financial report.*
- (b) *Based on number of shares in issue of 438,850,000 ordinary shares of RM0.10 each as disclosed in Note B11.*
- (c) *Based on number of shares in issue of 351,060,000 ordinary shares of RM0.10 each as disclosed in Note B11.*

AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 JUNE 2016

	Current Year To Date 30 June 2016 RM'000	Preceding Corresponding period (Restated) 30 June 2015 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
(Loss)/Profit before taxation	(819)	6,971
Adjustments for:		
Depreciation	591	353
Property, plant and equipment written off	1	73
Interest expenses	25	84
Interest income	(381)	(55)
Dividend income	(307)	(15)
Provision for warranty	(58)	88
Government Grant	-	(855)
Unrealised gain on foreign exchange	(119)	(492)
Operating (loss)/profit before changes in working capital	<u>(1,067)</u>	<u>6,152</u>
Increase in receivables	(1,969)	(2,720)
(Decrease)/Increase in payables	(4,452)	2,880
Increase in inventories	(1,786)	(6,141)
Cash used in operations	<u>(9,274)</u>	<u>171</u>
Interest paid	(25)	(20)
Tax paid	(80)	(8)
Net cash (used in) / generated from operating activities	<u>(9,379)</u>	<u>143</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Acquisition of property, plant and equipment	(1,377)	(1,116)
Interest received	381	55
Net cash used in investing activities	<u>(996)</u>	<u>(1,061)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from government grant	328	902
Repayment of borrowings	(133)	(4)
Repayment of finance lease	-	(4)
Net cash generated from financing activities	<u>195</u>	<u>894</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(10,180)	(24)

AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30 JUNE 2016 (cont'd)

	Current Year To Date 30 June 2016 RM'000	Preceding Corresponding period (Restated) 30 June 2015 RM'000
NET DECREASE IN CASH AND CASH EQUIVALENTS		
	(10,180)	(24)
Effects of changes in exchange rates	76	343
CASH & CASH EQUIVALENTS AT BEGINNING PERIOD	33,505	3,563
CASH & CASH EQUIVALENTS AT END OF PERIOD	23,401	3,882
Cash and cash equivalents included in the consolidated statement of cash flows comprise the following balance sheet amounts:		
Investment in money market instruments	19,953	640
Fixed deposits with licensed banks	2,459	1,416
Cash and bank balances	2,448	3,242
	24,860	5,298
Less: Pledged to licensed banks as securities for banking facilities	(1,459)	(1,416)
	23,401	3,882

Notes:

- (a) *The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the financial year ended 30 September 2015 and the interim notes attached to this interim financial report.*
- (b) *Cash & cash equivalents at beginning period have been restated to include the investment in money market instruments to conform with current period presentation.*

AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 30 JUNE 2016**

	Attributable to Owners of the Company —————→					
	Share Capital RM'000	← Non-distributable →			Distributable	
Share Premium RM'000		Merger Deficit RM'000	Translation Reserve RM'000	Retained Profit RM'000		
At 1 October 2015	43,885	15,210	(12,954)	-	22,069	68,210
Loss for the period	-	-	-	-	(917)	(917)
Other comprehensive loss for the period - Foreign currency translation differences for foreign operation	-	-	-	(12)	-	(12)
At 30 June 2016	43,885	15,210	(12,954)	(12)	21,152	67,281
At 17 October 2014 (Date of Incorporation)	(b)	-	-	-	-	(b)
Effect arising from acquisition of Aemulus Corporation Sdn Bhd ("ACSB")	35,106	-	(12,954)	-	13,001	35,153
Total comprehensive income for the period	-	-	-	-	6,974	6,974
At 30 June 2015	35,106	-	(12,954)	-	19,975	42,127

Note:

- (a) *The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the financial year ended 30 September 2015 and the interim notes attached to this interim financial report.*
- (b) *Share capital as at the date of incorporation of AHB is RM2, represent 20 ordinary shares of RM0.10 each*

AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30 JUNE 2016

A. EXPLANATORY NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT FOR THE QUARTER ENDED 30 JUNE 2016

A1. Basis of Preparation

The interim financial report of Aemulus and its subsidiary (collectively, “the Group”) are unaudited and has been prepared in accordance with 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 ACE LR.

The accounting policies and methods of computation adopted by the Group in this unaudited condensed interim financial report are consistent with those adopted in the annual financial statements of the Group. The interim financial report should be read in conjunction with the audited financial statements for the financial year ended 30 September 2015 and the interim notes attached to this interim financial report.

A2. Changes in Accounting Policies

The accounting policies and presentations adopted by the Group are consistent with those adopted for the audited financial statements of the Group for the financial year ended 30 September 2015 except for the following new MFRS, amendments to MFRS and IC Interpretations (“IC Int”) that have been issued by the MASB but are not yet effective for the Group:-

MFRS and/or IC Interpretations (Including The Consequential Amendments)	Effective Date
MFRS 14 Regulatory Deferral Accounts	1 January 2016
MFRS 10, MFRS 12 and MFRS 128 Investment Entities: Applying the Consolidation Exception	1 January 2016
Amendments to MFRS 11 Accounting for Acquisitions of Interests in Joint Operations	1 January 2016
Amendments to MFRS 101 Disclosure Initiative	1 January 2016

AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30 JUNE 2016

A. EXPLANATORY NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT FOR THE QUARTER ENDED 30 JUNE 2016 (cont'd)

MFRS and/or IC Interpretations (Including The Consequential Amendments)	Effective Date
Amendments to MFRS 116 and MFRS 138 Clarification of Acceptable Methods of Depreciation and Amortisation	1 January 2016
Amendments to MFRS 116 and MFRS 141 Agriculture: Bearer Plants	1 January 2016
Amendments to MFRS 127 Equity Method in Separate Financial Statements	1 January 2016
Annual Improvements to MFRS 2012-2014 Cycle	1 January 2016
Amendments to MFRS 107 Disclosure Initiative	1 January 2017
Amendments to MFRS 112 Recognition of Deferred Tax Assets for Unrealised Losses	1 January 2017
MFRS 9 Financial Instruments	1 January 2018
MFRS 15 Revenue from Contracts with Customers	1 January 2018
Amendments to MFRS 7 Mandatory Date of MFRS 9 and Transition Disclosures	1 January 2018
MFRS 16 Leases	1 January 2019

Amendments to MFRS (effective date yet to be confirmed):

Amendments to MFRS 10 Consolidated Financial Statements and MFRS 128 Investments in Associates and Joint Ventures: Sale or contribution of assets between an investor and its associate or joint venture

A3. Auditors' Report on Preceding Annual Financial Statements

The auditors' report of the financial statements for the financial year ended 30 September 2015 was not subject to any qualification.

A4. Seasonal or Cyclical Factors

The Group's business is subject to the cyclicity of the semiconductor industry.

A5. Unusual Items

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group during the quarter under review.

A6. Material Changes in Estimates

There were no changes in estimates of amounts reported that have a material effect in the quarter under review.

AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30 JUNE 2016

A. EXPLANATORY NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT FOR THE QUARTER ENDED 30 JUNE 2016 (cont'd)

A7. Debt and Equity Securities

There were no issuance, cancellation, repurchase, resale and repayment of debts and equity securities.

A8. Dividend Paid

No dividend was paid in the current financial quarter.

A9. Segmental Reporting

The Group's revenue is recognised based on the sales of its automated test equipment ("ATE") and its related services which consist of provision of maintenance services for the Group's ATE, consultancy services for printed circuit board design and others.

Business Activities

Revenue	Individual Quarter		Cumulative Quarter	
	3 months ended	3 months ended	9 months ended	9 months ended
	30 June 2016	30 June 2015	30 June 2016	30 June 2015
	RM'000	RM'000	RM'000	RM'000
ATE	4,824	12,470	14,501	23,089
Related services	672	338	1,487	781
	<u>5,496</u>	<u>12,808</u>	<u>15,988</u>	<u>23,870</u>

Principal Markets

Revenue	Individual Quarter		Cumulative Quarter	
	3 months ended	3 months ended	9 months ended	9 months ended
	30 June 2016	30 June 2015	30 June 2016	30 June 2015
	RM'000	RM'000	RM'000	RM'000
Malaysia	2,875	2,073	5,955	8,051
Singapore	373	8,069	479	9,975
China	201	2,339	6,376	3,358
United States of America	1,983	271	2,718	1,874
Other countries	64	56	460	612
	<u>5,496</u>	<u>12,808</u>	<u>15,988</u>	<u>23,870</u>

AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30 JUNE 2016

A. EXPLANATORY NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT FOR THE QUARTER ENDED 30 JUNE 2016 (cont'd)

A10. Property, Plant and Equipment

The group has not carried out any valuation of its property, plant and equipment in the current quarter.

A11. Capital Commitments

	30 June 2016 RM'000	30 September 2015 RM'000
Approved but not provided for:-		
Purchase of property, plant and equipment	-	314

A12. Changes in the Composition of the Group

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

A13. Contingent Liabilities and Contingent Assets

There were no material contingent liabilities or contingent assets to be disclosed as at the date of this report.

A14. Material Events Subsequent to the End of the Quarter

There were no material events subsequent to the end of the current quarter and financial year-to-date that have not been reflected in this interim financial report.

A15. Significant Related Party Transactions

There were no significant related party transaction during the quarter under review.

AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30 JUNE 2016

B. ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES

B1. Review of Performances

Comparison with the corresponding quarter in the previous financial year

The Group recorded revenue of RM5.50 million during the quarter, a decrease of RM7.31 million or 57.06% as compared to the revenue of RM12.81 million recorded in the corresponding quarter in the previous year. The ATE business and its related services have contributed 87.77% and 12.23% respectively to the revenue for this quarter. The lower revenue recorded in this quarter is mainly due to the lower demand from our customers in line with the sluggish growth of the mobile communication sector and delay in our customers' adoption of our flagship testers.

The Group has recorded a profit of RM0.48 million for the current quarter as compared to a profit of RM3.66 million recorded in the corresponding quarter of the last financial year. The lower profit recorded mainly due to the decrease in the revenue.

Comparison with the corresponding financial period in the previous financial year

For the financial period to-date, the Group recorded revenue of RM15.99 million, representing a decrease of RM7.88 million or 33.01% as compared to the revenue of RM23.87 million achieved in the corresponding quarter in the previous year. The lower revenue recorded is mainly due to lower demand from our customers and the sluggish growth of the mobile communication sector.

As at 30th June 2016 financial period to-date, the Group recorded a loss of RM0.92 million as compared to the profit of RM6.98 million reported in the preceding financial period. The loss was recorded in line with the decrease in the revenue and increase in the research and development ("R&D") expenses resulting from our strategic investment in the R&D activities to expand our existing product portfolio and developing the new testers. In addition, strengthening of RM against USD also impacted our financial performance this year with a realised foreign exchange loss of RM0.62 million recorded as at to-date.

B2. Comparison with Preceding Quarter's Results

The Group recorded revenue and profit of RM5.50 million and RM0.48 million respectively for the current quarter, as compared to the revenue and profit of RM7.79 million and RM0.48 million achieved in the immediate preceding quarter. There is no material change in the profit for the current quarter as compared to the immediate preceding quarter.

AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30 JUNE 2016

B. ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES (cont'd)

B3. Prospects

The Group expects the operating environment to remain challenging for the coming quarters in view of the slower growth of the mobile communication sector.

Nevertheless, the Group will continue to focus and invest in strategic areas that promotes our business growth, such as in R&D activities to enhance and broaden our existing product portfolio for market opportunities related to adjacent vertical segments and in expanding our geographic reach across China and Taiwan.

B4. Profit Forecast or Profit Guarantee

The Group has not issued any profit forecast nor guarantee in respect of any corporate proposals.

B5. Taxation

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter RM'000	Preceding Year Quarter RM'000	Current Year To Date RM'000	Preceding Year To Date RM'000
Income tax	(16)	9	(98)	(15)
Deferred tax	-	-	-	19
	(16)	9	(98)	4

The effective tax rate for the financial period under review was lower than the statutory tax rate due to statutory business income derived from the design and assembly of ATE and test and measurement instruments and the provision of related design consultancy services are exempted from income tax, in line with the pioneer status granted under Multimedia Super Corridor ("MSC") Malaysia status. The Group via its subsidiary obtained the MSC Malaysia status on 19 December 2007 for a period of five (5) years from 8 September 2008 to 7 September 2013 and was further extended for another five (5) years to 7 September 2018.

B6. Status of Corporate Proposal

Listing on the ACE Market of Bursa Securities

The listing of and quotation for the Company's entire enlarged issued and paid-up share capital of RM43,885,000 comprising 438,850,000 shares on the ACE Market of Bursa Securities was completed on 15 September 2015.

AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30 JUNE 2016

B. ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES (cont'd)

Subsequent to the listing on the ACE Market of Bursa Securities on 15 September 2015, the gross proceeds arising from the Public Issue of RM24.58 million were utilised by the Group in the following manner:-

Description	Timeframe for Utilisation Upon Listing	Amount (RM'000)	Percentage of Gross Proceeds (%)	Amount Utilised as at 30 June 2016 (RM'000)	Deviation		Balance of IPO Proceeds as at 30 June 2016 (RM'000)
					(RM'000)	(%)	
Working capital	Within 24 months	12,881	52.40	5,505	-	-	7,376
R&D expenditure	Within 24 months	6,000	24.41	1,914	-	-	4,086
Purchase of property, plant and equipment	Within 24 months	2,000	8.14	419	-	-	1,581
Marketing, branding and promotion	Within 24 months	1,200	4.88	250	-	-	950
Estimated listing expenses	Immediate	2,500	10.17	1,741	759	30.36	759 [^]
Total cash proceeds		24,581	100.00	9,829	759	3.09	14,752

Note:-

[^] The excess of RM 759,000 was utilised for working capital purpose.

The utilisation of proceeds above should be read in conjunction with the Prospectus of the Company dated 26 August 2015. As stated in the Section 3.10.1 (e), page 27 of the Prospectus of the Company dated 26 August 2015:-

In the event if the actual listing expenses are higher than budgeted, the shortfall will be funded out of the portion allocated for working capital. Conversely, if the actual listing expenses are lower than budgeted, the surplus will be utilised for general working capital purposes.

Save as disclosed above, there is no other pending corporate proposal as at the date of this announcement.

AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30 JUNE 2016

B. ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES *(cont'd)*

B7. Group's Borrowings and Debts Securities

There were no borrowings and debts securities outstanding during the quarter under review.

B8. Off Balance Sheet Financial Instruments

There is no off balance sheet financial Instruments as at date of this quarterly report.

B9. Material Litigation

The Group is not engaged in any material litigation or arbitration, either as plaintiff or defendant, and the Directors are not aware of any proceedings pending or threatened against the Group, which might materially and adversely affect the financial position or business of the Group as at the date of issuance of this interim financial report.

B10. Dividends

No dividend was paid, declared or proposed during the quarter under review.

AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30 JUNE 2016

B. ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES (cont'd)

B11. Earnings / (loss) Per Share ("EPS / (LPS)")

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 30 June 2016	Preceding Year Corresponding Quarter 30 June 2015	Current Year To Date 30 June 2016	Preceding Year Corresponding Period 30 June 2015
(a) Basic EPS / (LPS)				
Profit / (loss) attributable to ordinary equity owners of the Company (RM'000)	480	3,661	(917)	6,975
Number of ordinary shares ('000) of RM0.10 each in issue	438,850	351,060	438,850	351,060
Basic EPS / (LPS) (sen)	0.11	1.04	(0.21)	1.99
(b) Diluted EPS				
Profit attributable to ordinary equity owners of the Company (RM'000)	N/A	3,661	N/A	6,975
Number of ordinary shares ('000) of RM0.10 each in issue	N/A	438,850	N/A	438,850
Diluted EPS (sen)	N/A	0.83	N/A	1.59

Diluted EPS / (LPS) is not computed as the Company does not have any potential dilutive shares as at the end of period ended 30 June 2016.

AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)

NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 30 JUNE 2016

B. ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES (cont'd)

B12. Disclosure Notes to the Statement of Profit and Loss and Other Comprehensive Income

	3 month ended 30 June 2016 RM'000	Year to date 30 June 2016 RM'000
Depreciation of property, plant and equipment	211	591
Interest expenses	7	25
Property, plant and equipment written off	-	1
Dividend income	(197)	(307)
Interest income	(46)	(381)
Loss/(gain) on foreign exchange		
- Realised	85	622
- Unrealised	(366)	(119)

B13. Realised/Unrealised Profits

	As at 30 June 2016 RM'000
Total retained earnings of the Company and its subsidiaries:	
- Realised	21,237
- Unrealised	(85)
	<hr/> 21,152
Less: Consolidation adjustment	-
Retained Earnings	<hr/> <hr/> 21,152