

BCM ALLIANCE BERHAD (1135238-U)

(Incorporated in Malaysia under Companies Act 1965)

**UNAUDITED CONDENSED COMBINED STATEMENT OF COMPREHENSIVE INCOME
FOR THE SECOND (2ND) QUARTER ENDED 30 JUNE 2016***(The figures have not been audited)*

	<-- Individual Quarter -->		<-- Cumulative Quarter -->	
	30 June 2016 RM'000	30 June 2015 RM'000	30 June 2016 RM'000	30 June 2015 RM'000
Revenue	17,703	17,021	32,545	37,867
Cost of Sales	(10,991)	(11,076)	(20,533)	(26,151)
Gross Profit	6,712	5,945	12,012	11,716
Other operating income	74	41	228	79
Administrative expenses	(3,286)	(2,633)	(6,252)	(5,155)
Finance costs	(82)	(98)	(172)	(185)
Profit before taxation	3,418	3,255	5,816	6,455
Taxation	(830)	(1,298)	(1,452)	(1,602)
Profit for the financial period	2,588	1,957	4,364	4,853
Total comprehensive income for the financial period	2,588	1,957	4,364	4,853
Profit for the financial period attributed to:				
- Owners of the Company	2,588	1,957	4,364	4,853
Total comprehensive income attributed to:				
- Owners of the Company	2,588	1,957	4,364	4,853
Weighted average number of ordinary shares in issue assumed after the IPO ('000)	421,250	421,250	421,250	421,250
Earnings per share attributable to owners of the Company (sen):				
- Basic/Diluted	0.61	0.46	1.04	1.15

BCM ALLIANCE BERHAD (1135238-U)

(Incorporated in Malaysia under Companies Act 1965)

UNAUDITED CONDENSED COMBINED STATEMENT OF COMPREHENSIVE INCOME FOR THE SECOND (2ND) QUARTER ENDED 30 JUNE 2016 (con'd)

(The figures have not been audited)

Notes:

- (1) The Unaudited Condensed Combined Statement of Comprehensive Income should be read in conjunction with the Prospectus dated 28th September 2016 and the accompanying explanatory notes attached to this interim financial report.
- (2) This is the first interim financial report announced in compliance with the ACE Market Listing Requirements ("Listing Requirements") of Bursa Malaysia Securities Berhad ("Bursa Securities"). There are comparative figures for the corresponding quarter and year to date in preceding financial year available on unaudited condensed consolidated statement of financial period concerned.
- (3) Basic earnings per share is calculated based on the shares in issue of 421,250,200 after the acquisition by BCM Alliance Berhad ("BCM") of the entire issued and paid up capital of CS Laundry Sdn Bhd ("CS Laundry"), Best Contact Sdn Bhd ("Best Contact") and Maymedic Technology Sdn Bhd ("Maymedic") of BCM and after public issue.
- (4) Diluted earnings per share of the Group for the quarter and year to date ended 30 June 2016 is equivalent to the basic earnings per share as the Group does not have convertible options as at the end of the reporting period.

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BCM ALLIANCE BERHAD (1135238-U)
(Incorporated in Malaysia under Companies Act 1965)

**UNAUDITED CONDENSED COMBINED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2016**

(The figures have not been audited)

	As at 30 June 2016 RM'000	As at 31 December 2015 RM'000
ASSETS		
NON-CURRENT ASSET		
Property, plant and equipment	7,387	7,568
TOTAL NON-CURRENT ASSET	7,387	7,568
CURRENT ASSETS		
Inventories	10,287	11,933
Trade receivables	5,191	6,274
Other receivables, prepayments and deposits	1,074	1,160
Tax recoverable	153	499
Fixed deposits with licensed banks	6,095	1,548
Cash and bank balances	6,604	6,732
TOTAL CURRENT ASSETS	29,404	28,146
TOTAL ASSETS	36,791	35,714
EQUITY AND LIABILITIES		
EQUITY		
Share capital	801	801
Retained earnings	21,061	16,697
TOTAL EQUITY	21,862	17,498
CURRENT LIABILITIES		
Trade payables	2,443	4,999
Other payables	6,454	7,170
Amount owing to directors	359	365
Hire purchase payables	372	333
Bank borrowings	569	522
Tax payable	158	-
TOTAL CURRENT LIABILITIES	10,355	13,389

BCM ALLIANCE BERHAD (1135238-U)
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UNAUDITED CONDENSED COMBINED STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2016 (Cont'd)

(The figures have not been audited)

	As at 30 June 2016 RM'000	As at 31 December 2015 RM'000
NON-CURRENT LIABILITIES		
Hire purchase payables	907	1,073
Bank borrowings	3,492	3,601
Deferred tax liabilities	175	153
TOTAL NON-CURRENT LIABILITIES	4,574	4,827
TOTAL LIABILITIES	14,929	18,216
TOTAL EQUITY AND LIABILITIES	36,791	35,714
Net assets per share (RM)	0.05	0.04

Notes:

- (1) The Unaudited Condensed Combined Statement of Comprehensive Income should be read in conjunction with the Prospectus dated 28th September 2016 and the accompanying explanatory notes attached to this interim financial report.
- (2) Invested equity comprises aggregate share capital of all the entities of the Group. They are CS Laundry, Maymedic, Best Contact and BCM.
- (3) Net assets per share is calculated based on the shares in issue of 421,250,200 after the acquisition by BCM Alliance Berhad ("BCM") of the entire issued and paid up capital of CS Laundry Sdn Bhd ("CS Laundry"), Best Contact Sdn Bhd ("Best Contact") and Maymedic Technology Sdn Bhd ("Maymedic") of BCM and after public issue.

BCM ALLIANCE BERHAD (1135238-U)
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**UNAUDITED CONDENSED COMBINED STATEMENT OF CHANGES IN EQUITY
FOR THE SECOND (2ND) QUARTER ENDED 30 JUNE 2016**

(The figures have not been audited)

	←-----Non-Distributable----->			<i>Distributable</i>	
	Share Capital RM'000	Share Premium RM'000	Merger Reserve RM'000	Retained Earnings RM'000	Total Equity RM'000
Balance as at 1 January 2016	801	-	-	16,697	17,498
Profit for the financial period	-	-	-	4,364	4,364
Other comprehensive income for the financial period	-	-	-	-	-
Total comprehensive income for the financial period	-	-	-	4,364	4,364
Dividends	-	-	-	-	-
Balance as at 30 June 2016	801	-	-	21,061	21,862

	Share Capital RM'000	Share Premium RM'000	Merger Reserve RM'000	Retained Earnings RM'000	Total Equity RM'000
Balance as at 1 January 2015	801	-	-	12,800	13,601
Profit for the financial period	-	-	-	4,853	4,853
Other comprehensive income for the financial period	-	-	-	-	-
Total comprehensive income for the financial period	-	-	-	4,853	4,853
Dividends	-	-	-	(1,682)	(1,682)
Balance as at 30 June 2015	801	-	-	15,971	16,772

The Unaudited Condensed Combined Statement of Changes in Equity should be read in conjunction with the Prospectus dated 28th September 2016 and the accompanying explanatory notes attached to this interim financial report.

BCM ALLIANCE BERHAD (1135238-U)
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UNAUDITED CONDENSED COMBINED STATEMENT OF CASH FLOWS
FOR THE SECOND (2ND) QUARTER ENDED 30 JUNE 2016
(The figures have not been audited)

	6 months ended 30 June 2016 RM'000	6 months ended 30 June 2015 RM'000
Cash Flows From Operating Activities		
Profit before taxation	5,816	6,455
Adjustments for:		
Depreciation of property, plant and equipment	305	252
Unrealised losses on foreign exchange	66	-
Interest expense	172	185
Interest income	(22)	(19)
Operating profit before working capital changes	6,337	6,873
Changes in working capital:		
Inventories	1,646	(82)
Trade receivables	1,083	718
Other receivables	265	(3,119)
Trade payables	(2,623)	5,415
Other payables	(1,006)	(1,847)
Amount owing to directors	105	41
Amount owing by associate company	-	(49)
	(530)	1,077
Cash generated from operations	5,807	7,950
Interest received	22	19
Interest paid	(172)	(185)
Tax paid	(1,128)	(878)
Tax refund	203	-
	(1,075)	(1,044)
Net cash from operating activities	4,732	6,906
Cash Flows From Investing Activity		
Purchase of property, plant and equipment	(124)	(71)
Net cash used in investing activity	(124)	(71)
Cash Flows From Financing Activities		
Repayment of bank borrowings	(125)	(121)
Repayment of hire purchase payables	(128)	(176)
Increase in fixed deposits pledged	(47)	(618)
Dividend paid	-	(1,682)
Net cash used in financing activities	(300)	(2,597)

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**UNAUDITED CONDENSED COMBINED STATEMENT OF CASH FLOWS
FOR THE SECOND (2ND) QUARTER ENDED 30 JUNE 2016 (Cont'd)***(The figures have not been audited)*

	6 months ended 30 June 2016 RM'000	6 months ended 30 June 2015 RM'000
Net increase in cash and cash equivalents	4,308	4,238
Cash and cash equivalents at beginning of the financial period	6,491	7,027
Cash and cash equivalents at end of the financial period	10,799	11,265
Cash and cash equivalents at end of the financial period comprises:		
- Fixed deposits with licensed banks	6,095	2,697
- Cash and bank balances	6,604	11,265
- Bank overdraft	(305)	-
	12,394	13,962
Less: Fixed deposits with licensed banks	(1,595)	(2,697)
	10,799	11,265

The Unaudited Condensed Combined Statement of Cash Flows should be read in conjunction with the Prospectus dated 28th September 2016 and the accompanying explanatory notes attached to this interim financial report.

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NOTES TO THE INTERIM FINANCIAL REPORT

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

A1. Basis of preparation

The interim financial statements are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standards ("MFRS") No. 134: Interim Financial Reporting and Paragraph 9.22 and Appendix 9B of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("Listing Requirement").

This is the first interim financial statements on the combined results for the 2nd quarter ended 30 June 2016 announced by the Company in compliance with the Listing Requirements. The interim financial statements should be read in conjunction with the Prospectus dated 28th September 2016 and the accompanying explanatory notes attached to this interim financial report.

The accounting policies adopted in the interim financial statements are consistent with those adopted in the audited financial statements for the financial year ended 31 December 2015. The Group has adopted those standards, amendments and interpretations that have become effective and such adoptions do not have material impact on the financial position and performance of the Group.

Adoption of new and amended standard

During the financial year, the Group has adopted the following amendments for MFRSs issued by the Malaysian Accounting Standards Board ("MASB") that are mandatory for current financial year.

Amendments to MFRS 119 – Defined Benefits Plans: Employee Contributions
Annual Improvements to MFRSs 2010 – 2012 Cycle
Annual improvement to MFRSs 2011 – 2013 Cycle

Adoption of the above amendments to MFRSs did not have any significant impact on the financial statements of the Group.

Standard issued but not yet effective

The Group has not applied the following standards, amendments and interpretations under MFRS framework that have been issued by the Malaysia Accounting Standards Board as they have yet to be effective for the Group.

MFRSs and IC Interpretations (Including The Consequential Amendments)	Effective dates for financial period beginning on and after
MFRS 14 – Regulatory Deferral Accounts	1 January 2016
Amendments to MFRS 11 – Accounting for Acquisitions of Interests in Joint Operations	1 January 2016
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

MFRSs and IC Interpretations (Including The Consequential Amendments)	Effective dates for financial period beginning on and after
Amendments to MFRS 10 and MFRS 128 – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	To be announced
Amendments to MFRS 101 - Disclosure Initiative	1 January 2016
Amendments to MFRS 10, MFRS 12 and MFRS 128 – Investment Entities: Applying the Consolidation Exception	1 January 2016
Annual Improvements to MFRSs 2012-2014 Cycle	1 January 2016
Amendments to MFRS 112 – Recognition of Deferred Tax Assets for Unrealized Losses	1 January 2017
Amendments to MFRS 107 – Disclosure Initiative	1 January 2017
MFRS 15 – Revenue from Contracts with Customers	1 January 2018
MFRS 9 – Financial Instruments (MFRS 9 issued by IASB in July 2014)	1 January 2018
MFRS 16 - Leases	1 January 2019

A2. Auditors’ report of preceding annual audited financial statements

The auditors’ report on the preceding year audited financial statements was not subject to any qualification.

A3. Seasonal or cyclical factors

The businesses of the Group were not affected by seasonal or cyclical factors during the current financial quarter ended 30 June 2016 and financial period-to-date.

A4. Unusual items

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

A5. Material changes in estimates

There were no changes in the estimates of amounts reported in prior financial years that had a material effect on the current financial quarter ended 30 June 2016 and financial period-to-date.

A6. Debt and equity securities

Save for the corporate exercise disclosed under notes B6 (i) below, there were no other issuance, cancellation, repurchase, resale and repayment of debt and equity securities for the current financial quarter and financial period-to-date.

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A7. Segmental information

The Group's operating activities were derived from two (2) main business segments and the investment holding segment as follows:-

	Individual Quarter Ended		Cumulative Quarter Ended	
	30 June 2016 RM'000	30 June 2015 RM'000	30 June 2016 RM'000	30 June 2015 RM'000
Revenue				
Commercial laundry equipment	12,423	11,858	22,037	23,206
Medical devices				
- Medical imaging equipment	3,422	3,266	7,564	10,828
- Sterilisation, disinfection and surgical room equipment	1,858	1,897	2,944	3,833
Sub-total	5,280	5,163	10,508	14,661
Investment holding	-	-	-	-
Total	17,703	17,021	32,545	37,867
Profit before taxation				
Commercial laundry equipment	2,179	2512	3,544	4,822
Medical devices:-				
- Medical imaging equipment	875	457	2,003	1,597
- Sterilisation, disinfection and surgical room equipment	471	296	380	46
Sub-total	1,346	753	2,383	1,643
Investment holding	(107)	(10)	(111)	(10)
Total	3,418	3,255	5,816	6,455
Total Assets				
Commercial laundry equipment	17,797	20,451	17,797	20,451
Medical devices				
- Medical imaging equipment	12,674	12,271	12,674	12,271
- Sterilisation, disinfection and surgical room equipment	6,011	7,399	6,011	7,399
Sub-total	18,685	19,670	18,685	19,670
Investment holding	309	135	309	135
Total	36,791	40,256	36,791	40,256
Total Liabilities				
Commercial laundry equipment	6,394	12,052	6,394	12,052
Medical devices:-				
- Medical imaging equipment	5,505	6,544	5,505	6,544
- Sterilisation, disinfection and surgical room equipment	2,563	4,743	2,563	4,743
Sub-total	8,068	11,287	8,068	11,287
Investment holding	467	145	467	145
Total	14,929	23,484	14,929	23,484

A8. Dividends Paid

There was no dividend paid for the current financial quarter and financial period-to-date. Single-tier dividend ranging from RM1.25 to RM2.95 per ordinary share amounting to RM2.18 million was paid for the financial year ended 2015.

A9. Valuation of property, plant and equipment

The Group has not carried out any valuation on its property, plant and equipment in the current financial quarter.

A10. Capital commitments

There were no capital commitments of the Group as at 30 June 2016 except for the disclosure in note B6 (i).

A11. Changes in the composition of the Group

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

A12. Contingent liabilities and contingent assets

There were no contingent assets and contingent liabilities as at the date of this interim financial report.

A13. Material events subsequent to the end of the quarter

On 30 October 2015, BCM Alliance Berhad has entered into three (3) share purchase agreements to acquire the entire equity interest in CS Laundry System Sdn Bhd ("CS Laundry"), Maymedic Technology Sdn Bhd ("Maymedic") and Best Contact Sdn Bhd ("Best Contact"). The said acquisitions were completed on 14 July 2016.

A14. Related party transactions

Transactions with companies in which Directors have interest were as follows:-

	Quarter ended 30 June 2016 RM'000	Period-to-date ended 30 June 2016 RM'000
Sales of equipment	-	20
Purchase of equipment	*	*
Total	*	20

Note:

* The transaction amount is less than RM1,000.

The transactions were carried out in the ordinary course of business and on normal commercial terms.

B. ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS

B1. Review of performance

Q2/2016 compared to Q2/2015

For the current financial quarter ended 30 June 2016, the Group recorded revenue of RM17.7 million as compared to RM17.0 million in the corresponding quarter of last year, an increase of RM0.7 million or 4% during current financial quarter.

The increase in revenue was attributable mainly by the increase in revenue contribution from both commercial laundry equipment and medical devices business segments, which increased by RM0.6 million or 5.1% and RM0.1 million or 2% from RM12.4 million and RM5.3 million compare to RM11.8 million and RM5.2 million respectively in the corresponding quarter of last year.

The Group has managed to record a profit before tax of RM3.4 million for the quarter under review as compared to a profit before tax of RM3.3 million in the corresponding quarter of last year.

6 MTHS/2016 compared to 6 MTHS/2015

For the six (6) months financial period ended 30 June 2016, the Group's revenue has decreased by 14.2% to RM32.5 million as compared to RM37.9 million in the previous financial period ended 30 June 2015.

As disclosed in Note A7, the Group recorded a decline in revenue due to decrease in revenue contribution from the number of units of commercial laundry equipment and medical devices sold. Revenue generated from the supply of commercial laundry equipment and medical devices business segment decreased by RM1.2 million or 5.04% and RM4.1 million or 28.1% respectively. Q2/2016 results had created with positive growth in revenue and able to mitigate the decline in revenue for Q1/2016 which were affected by implementation of Goods and Services Tax (GST) on 1 April 2015, as compared to Q1/2015 performance. Based on the Group's customers' feedback, they have opted to make upfront purchases of commercial laundry equipment and medical devices during FPE 31 March 2015 prior to the implementation of GST on 1 April 2015, hence this resulted in a higher revenue contribution recorded during FPE 31 March 2015 as compared to the revenue contribution during FPE 31 March 2016. However, we have successfully expanded our sales for both commercial laundry equipment and medical devices during FPE 30 June 2016, whereby we have successfully sold more units of commercial laundry equipment and medical devices during the period under review.

For the period under review, the Group achieved profit before tax of RM5.8 million, a decrease by 9.4% as compared to RM6.5 million in the previous year corresponding period.

Kindly refer to Section A7 for further details of segmental information

B2. Comparison with immediate preceding quarter's results

<----- Quarter ended ---->

	30 June 2016	31 March 2016	Variance
	RM'000	RM'000	RM'000
Revenue	17,703	14,842	2,861
Profit before taxation	3,418	2,398	1,020

For the current financial quarter ended 30 June 2016, the Group recorded a revenue and profit before tax of RM17.7 million and RM3.4 million as compared to RM14.8 million and RM2.4 million respectively in the preceding financial quarter ended 31 March 2016.

B3. Prospects

As disclosed in the Prospectus of the Company dated 28 September 2016, the Group has put in place a series of future plans as follows:-

- (a) Setting up eleven (11) new Speed Queen self-service launderette outlets as concept stores across Malaysia as part of our marketing strategy to showcase and promote the Speed Queen brand of vended commercial laundry equipment;
- (b) Continuously expand the Group's existing portfolio of products and brands by obtaining additional product distributorships; and
- (c) Expand the Group's sales and marketing activities as well as expand its market into the South East Asian region.

Barring any unforeseen circumstances, the Board of Directors of the Company is of the opinion that the prospects for the remaining period to the end of the financial year ending 31 December 2016 will remain favourable.

B4. Profit forecast

The Group does not have any profit forecast in any public documents.

B5. Taxation

	Individual Quarter Ended		Cumulative Quarter Ended	
	30 June 2016	30 June 2015	30 June 2016	30 June 2015
	RM'000	RM'000	RM'000	RM'000
Income tax expense				
- Current financial period	564	311	1,187	614
- Under provision in prior year	266	986	265	987
	<u>830</u>	<u>1,297</u>	<u>1,452</u>	<u>1,601</u>
Deferred tax				
- Current financial period	-	-	-	-
- Under provision in prior year	-	1	-	1
Total tax expense	<u>830</u>	<u>1,298</u>	<u>1,452</u>	<u>1,602</u>

The applicable income tax rate is 24% for the financial year ending 31 December 2016 (25% for the financial year ending 31 December 2015) for the Group's subsidiary company.

B6. Status of corporate proposals and utilisation of proceeds

(i) Status of corporate proposal

(a) Acquisitions

In conjunction with and as an integral part of the Listing of the Company on the ACE Market of Bursa Securities, the Company has entered into three (3) share purchase agreements on 30 October 2015 to acquire the entire equity interest in CS Laundry, Maymedic and Best Contact. The Acquisitions were completed on 14 July 2016. Thereafter, CS Laundry, Maymedic and Best Contact became the wholly-owned subsidiaries of the Company.

(b) Public Issue

A total of 84,250,000 Issue Shares, representing approximately 20.0% of our enlarged issued and paid-up share capital are offered at the IPO Price. Our Public Issue is subject to the terms and conditions of this Prospectus. The Issue Shares shall be allocated in the following manner:-

(i) Malaysian Public

22,000,000 Shares, representing approximately 5.2% of our enlarged issued and paid-up share capital, will be made available for application by the Malaysian Public, to be allocated via balloting process.

(ii) Eligible Directors and employees who have contributed to the success of our Group

9,000,000 Shares, representing approximately 2.1% of our enlarged issued and paid-up share capital, will be reserved for our eligible Directors and employees who have contributed to the success of our Group under the Pink Form Allocations.

(iii) Private placement to selected investors

53,250,000 Shares, representing approximately 12.7% of our enlarged issued and paid-up share capital, have been reserved for private placement to selected investors to be identified.

(c) Offer for Sale

42,125,000 Offer Shares, representing 10.0% of our enlarged issued and fully paid-up share capital, are offered by our Offerors to selected investors by way of private placement at the IPO Price. Our Offer for Sale is subject to the terms and conditions as set out in the Prospectus dated 28th September 2016.

(d) Listing on Bursa Securities

The Company's entire enlarged issued and paid-up share capital of RM21,062,510 comprising 421,250,200 Shares of RM0.05 will be listed on the ACE Market of Bursa Securities on 24 October 2016.

B6. Status of corporate proposals and utilisation of proceeds (Cont'd)

(i) Utilisation of proceeds

The gross proceeds from the Public Issue amounting to RM16.01 million was expected to be utilised in the following manner:-

Purpose	RM'000	Estimated Timeframe for utilisation (from the date of Listing)
i) Working capital requirements, comprising:-		
a) Purchase of brand new commercial laundry equipment and medical devices	7,700	Up to 24 months
b) Day-to-day working capital expenses	3,208	Up to 12 months
ii) Setting up chain of eleven (11) new Speed Queen self-service launderette outlets	2,600	Up to 24 months
iii) Estimated listing expenses	2,500	Within 1 month
	16,008	

B7. Borrowings

The Group's borrowings were as follows:-

	As at 30 June 2016 RM'000	As at 31 December 2015 RM'000
Secured		
Bank overdraft	305	241
Hire purchases	1,279	1406
Term loan	3,756	3,882
Total bank borrowings	5,340	5,529
Short Term		
Bank overdraft	305	241
Term loan	264	281
Hire purchases	372	333
	941	855
Long Term		
Term loan	3,492	3,601
Hire purchases	907	1,073
	4,399	4,674

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B8. Changes in material litigation

As at the date of this report, there is no litigation or arbitration, which has a material effect on the financial position of the Group, and the Board is not aware of any proceedings pending or of any fact likely to give rise to any proceedings.

B9. Dividend Proposed

The Board is pleased to declare a first interim single-tier dividend of RM0.004 or 0.4 sen per ordinary share of RM0.05 each, amounting to approximately RM1,685,000.80 in respect of the financial year ending 31 December 2016, to be paid on 21 November 2016 to shareholders whose names appear in the Record of Depositors of BCM as at 7 November 2016.

B10. Earnings per share

The basic earnings per share is calculated based on the Group's profit attributable to equity holders of the Company divided by the weighted average number of ordinary shares as follows:

	Individual Quarter		Cumulative Quarter	
	30 June 2016	30 June 2015	30 June 2016	30 June 2015
Profit attributable to ordinary equity holders of the Group (RM'000)	2,558	1,957	4,364	4,853
Weighted average number of ordinary shares in issue assumed after the IPO ('000)	421,250	421,250	421,250	421,250
Basic/Diluted earnings per share (sen) ^	0.61	0.46	1.04	1.15

Notes:

- (1) Basic earnings per share for the quarter and financial period is calculated based on the net profit divided by the weighted average number of ordinary shares for the quarter and financial period respectively.
- (2) Diluted earnings per share of the Company for the current quarter and period to date ended 30th June 2016 is equivalent to the basic earnings per share as the Company does not have convertible options as at the end of the reporting period.

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B11. Retained and unrealised profits/losses

	As at 30 June 2016 RM'000	As at 31 December 2015 RM'000
Total retained earnings of the Group		
- Realised	20,820	16,571
- Unrealised	241	126
Total retained profits as per statement of financial position	21,061	16,697

B12. Disclosure on selected expense/income items as required by the Listing Requirements

	Quarter ended 30 June 2016 RM'000	Period-to- date ended 30 June 2016 RM'000
Profit before taxation is arrived at after charging/(crediting) :-		
Audit fee	8	31
Depreciation of property, plant and equipment	151	305
Interest expense	79	172
Interest income	(13)	(22)
Realised gain on foreign exchange	(61)	(208)
Rental of equipment	3	5
Rental of motor vehicle	1	2
Rental of premise	11	23
Rental of billboard	132	132
Unrealised losses on foreign exchange	57	66

B13. Comparative figures

Comparatives figures, where applicable, have been modified to conform to the current presentation.

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B14. Approvals obtained for registration of medical devices from Medical Device Authority of Malaysia for registration

In relation to the requirements on registration of medical devices, Section 5(1) of the Medical Devices Act, 2012 requires, amongst others, that all medical products classified as medical devices under the Medical Devices Act, 2012 and Medical Devices Regulation, 2012 shall be registered before they can be imported, exported or placed in the market. As at 15 October 2016, the Group has submitted a total of one hundred and ten (110) online applications to register medical devices which we are currently distributing and which are classified as medical devices pursuant to the Medical Devices Act, 2012 and Medical Devices Regulation, 2012 with the Medical Device Authority ("MDA").

Out of the total applications submitted by the Group, seventeen (17) applications have successfully been approved by the Medical Device Authority for registration and one (1) application has been dropped from the system by MDA, as the medical device is not classified as a medical device within the definition of the Medical Devices Act 2012 which shall be registered.

BY ORDER OF THE BOARD

19th October 2016