

As disclosed in Note A1 of the quarterly report, the Company changed its financial year end from 30 June to 31 December. This Appendix is prepared by incorporating comparative figures for reference purpose only.

The comparative figures have been restated with adoption of MFRS Framework to coincide with the accounting policies of its immediate holding company, OSK Holdings Berhad. The comparative figures for statements of profit or loss, statements of comprehensive income, statements of changes in equity and statements of cash flows, in which the comparable interim period (i.e. the cumulative 9 months ended 30 September 2015) comprises 6 months which are in respect of a comparable period in the previous financial year of 30 June 2015 and 3 months which are in respect of a comparable period of the immediately preceding financial period of 31 December 2015.

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS
FOR THE PERIOD ENDED 30 SEPTEMBER 2016**

	# Current quarter ended 30.9.2016 RM'000	# Comparative quarter ended 30.9.2015 (Restated) RM'000	# Current year to date ended 30.9.2016 RM'000	# Preceding year to date ended 30.9.2015 (Restated) RM'000
Revenue	166,707	210,946	541,026	620,708
Cost of sales	(119,527)	(142,410)	(391,417)	(416,492)
Gross profit	47,180	68,536	149,609	204,216
Other income	5,102	2,171	9,521	21,200
Administrative expenses	(42,108)	(36,126)	(117,219)	(122,075)
Other expenses	(3,680)	(5,618)	(10,040)	(17,855)
	6,494	28,963	31,871	85,486
Finance costs	(2,962)	(2,051)	(8,634)	(6,945)
	3,532	26,912	23,237	78,541
Share of results of associated companies and a joint venture	(825)	(2,296)	(983)	(11,456)
Profit before tax	2,707	24,616	22,254	67,085
Tax expense	(2,463)	(7,238)	(8,714)	(25,030)
Profit after tax	244	17,378	13,540	42,055
Profit/(Loss) attributable to:				
Owners of the Company	532	17,483	14,020	42,353
Non-controlling interests	(288)	(105)	(480)	(298)
	244	17,378	13,540	42,055
Earnings per share attributable to Owners of the Company (sen):				
Basic	0.10	3.64	2.68	9.16
Diluted	0.09	3.30	2.46	8.28

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 30 SEPTEMBER 2016**

	# Current quarter ended 30.9.2016 RM'000	# Comparative quarter ended 30.9.2015 (Restated) RM'000	# Current year to date ended 30.9.2016 RM'000	# Preceding year to date ended 30.9.2015 (Restated) RM'000
Profit after tax	244	17,378	13,540	42,055
Other comprehensive (loss)/income for the period, net of tax				
Items that will be reclassified subsequently to profit or loss				
Fair value (loss)/gain on:				
- cash flow hedge	(272)	-	(698)	-
- available-for-sale securities	(1)	-	72	22
Foreign currency translation	20,262	25,906	5,914	32,516
Other comprehensive income, net of tax	19,989	25,906	5,288	32,538
Total comprehensive income for the period, net of tax	20,233	43,284	18,828	74,593
Total comprehensive income attributable to:				
Owners of the Company	17,172	39,263	18,113	69,838
Non-controlling interests	3,061	4,021	715	4,755
	20,233	43,284	18,828	74,593

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2016**

	Attributable to Owners of the Company										
	Share Capital	Treasury Shares	Share Premium	Warrant Reserve	Available-for-sale Reserve	Exchange Translation Reserve	Hedging Reserve	Retained Profits	Total	Non-Controlling Interests	Total Equity
Balance as at 1 January 2016	528,439	(5,133)	41,221	2,829	683	20,757	922	635,364	1,225,082	51,758	1,276,840
Profit/(loss) for the financial period	-	-	-	-	-	-	-	14,020	14,020	(480)	13,540
Fair value loss on cash flow hedge	-	-	-	-	-	-	(698)	-	(698)	-	(698)
Fair value gains on available-for-sale securities	-	-	-	-	72	-	-	-	72	-	72
Foreign currency translation	-	-	-	-	-	4,719	-	-	4,719	1,195	5,914
Total comprehensive income/(loss) for the financial period	-	-	-	-	72	4,719	(698)	14,020	18,113	715	18,828
Dividends paid to shareholders	-	-	-	-	-	-	-	(23,583)	(23,583)	-	(23,583)
Issue of shares arising from exercise of Warrants C	406	-	8	(8)	-	-	-	-	406	-	406
Effects of accretion equity interests in a subsidiary	-	-	-	-	-	(1,002)	-	(10,532)	(11,534)	11,534	-
Total transactions with Owners and changes in ownership interests	406	-	8	(8)	-	(1,002)	-	(34,115)	(34,711)	11,534	(23,177)
Balance as at 30 September 2016	528,845	(5,133)	41,229	2,821	755	24,474	224	615,269	1,208,484	64,007	1,272,491
# Balance as at 1 January 2015											
As reported under FRS	457,094	(5,133)	39,793	4,257	661	(7,152)	-	703,471	1,192,991	(4,279)	1,188,712
Adoption of MRFS 15 and MFRS 141	-	-	-	-	-	-	-	(84,088)	(84,088)	-	(84,088)
As reported under MFRS	457,094	(5,133)	39,793	4,257	661	(7,152)	-	619,383	1,108,903	(4,279)	1,104,624
Profit/(loss) for the financial period	-	-	-	-	-	-	-	41,991	41,991	(298)	41,693
Adoption of MRFS 15 and MFRS 141	-	-	-	-	-	-	-	362	362	-	362
Profit/(loss) for the financial period (restated)	-	-	-	-	-	-	-	42,353	42,353	(298)	42,055
Fair value gains on available-for-sale securities	-	-	-	-	22	-	-	-	22	-	22
Foreign currency translations	-	-	-	-	-	27,463	-	-	27,463	5,053	32,516
Total comprehensive income for the financial period	-	-	-	-	22	27,463	-	42,353	69,838	4,755	74,593
Dividend paid to shareholders	-	-	-	-	-	-	-	(18,152)	(18,152)	-	(18,152)
Issue of shares arising from exercise of Warrants C	71,342	-	1,428	(1,428)	-	-	-	-	71,342	-	71,342
Ordinary shares contributed by non-controlling interests of a subsidiary	-	-	-	-	-	-	-	-	-	51,103	51,103
Total transactions with Owners	71,342	-	1,428	(1,428)	-	-	-	(18,152)	53,190	51,103	104,293
Balance as at 30 September 2015	528,436	(5,133)	41,221	2,829	683	20,311	-	643,584	1,231,931	51,579	1,283,510

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2016**

	Current year to date ended 30.9.2016 RM'000	# Preceding year to date ended 30.9.2015 (Restated) RM'000
Cash Flows From Operating Activities		
Profit before tax	22,254	67,085
Adjustments for :-		
Bad debt written off	1	-
Deposits written off	-	3
Depreciation on:		
- investment properties	409	295
- property, plant and equipment and bearer plants	17,557	13,987
Fair value gain arising from changes in fair value of agricultural produce	(162)	(2,242)
Fair value loss arising from changes in fair value of bearer plants	318	-
Impairment loss on:		
- goodwill on consolidation	532	-
- investment properties	-	1,848
- receivables and contract assets	1,697	4,998
Interest accretion on receivables	(26)	(865)
Interest expense	8,634	6,945
Interest income	(4,629)	(6,582)
Inventories written down	-	2,312
Loss/(gain) on disposal of plant and equipment	24	(259)
Net gain on fair value adjustment on retention sum	-	(575)
Plant and equipment written off	206	505
Property development costs written off	-	3,404
Reversal of impairment loss on receivables and contract assets	(104)	(5,137)
Share of results of associated companies and a joint venture	983	11,456
Unrealised (gain)/loss on foreign exchange	(176)	3,370
Operating profit before changes in working capital	47,518	100,548
Changes in working capital:		
Inventories	(13,990)	(370,872)
Receivables and contract assets	133,087	(26,304)
Payables and contract liabilities	(43,372)	25,319
Cash generated from/(used in) operating activities	123,243	(271,309)
Tax paid	(29,647)	(51,676)
Tax refunded	5,564	-
Net cash generated from/(used in) operating activities	99,160	(322,985)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2016 (CONT'D)**

	# Current year to date ended 30.9.2016 RM'000	# Preceding year to date ended 30.9.2015 (Restated) RM'000
Cash Flows From Investing Activities		
Advances to an associate	(1,836)	(3,208)
Interest received	4,629	6,582
Proceeds from disposal of plant and equipment	322	305
Purchase of investment property	(1,416)	-
Purchase of property, plant and equipment and biological assets	(19,898)	(46,634)
Subscription of shares in a joint venture	-	(1,500)
Net cash used in investing activities	<u>(18,199)</u>	<u>(44,455)</u>
Cash Flows From Financing Activities		
Interest paid	(23,105)	(23,680)
Dividends paid to shareholders of the Company	(36,674)	(18,153)
Drawdowns of bank borrowings	105,523	280,758
Ordinary share capital contributed by non-controlling interests of a subsidiary	-	70,391
Proceeds from issuance of new ordinary shares arising from exercise of Warrants C	406	71,341
Repayments of bank borrowings	(65,093)	(175,606)
Net cash (used in)/from financing activities	<u>(18,943)</u>	<u>205,051</u>
Net increase/(decrease) in cash and cash equivalents	62,018	(162,389)
Effects of exchange rate changes	(193)	3,624
Cash and cash equivalents at beginning of period	149,531	303,285
Cash and cash equivalents at end of period	<u>211,356</u>	<u>144,520</u>
Cash and cash equivalents at end of period comprised:		
Cash and bank balances	150,836	110,468
Deposits with licensed banks	11,796	40,597
	<u>162,632</u>	<u>151,065</u>
Bank overdrafts	(598)	(6,545)
Securities at fair value through profit or loss, liquid investments	49,322	-
	<u>211,356</u>	<u>144,520</u>

A1. Segmental information

Current year to date ended 30.9.2016

	Property RM'000	Construction RM'000	Industries RM'000	Hospitality RM'000	Investment Holding RM'000	Inter- segments Elimination RM'000	Total RM'000
Revenue							
External parties	183,321	36,510	228,580	89,523	3,092	-	541,026
Inter-segment	-	97,936	456	114	12,756	(111,262)	-
Dividends from subsidiary companies	-	-	-	-	141,350	(141,350)	-
Total	183,321	134,446	229,036	89,637	157,198	(252,612)	541,026
Results							
Segment profit/(loss)	10,499	8,805	29,773	(7,093)	(11,956)	(6,791)	23,237
Share of results of associated companies and a joint venture	-	-	-	-	(983)	-	(983)
Profit/(loss) before tax	10,499	8,805	29,773	(7,093)	(12,939)	(6,791)	22,254
Tax expense							(8,714)
Profit after tax							13,540

Preceding year to date ended 30.9.2015 (restated)

Revenue							
External parties	325,963	26,294	189,496	77,656	1,299	-	620,708
Inter-segment	-	155,027	3,347	354	14,617	(173,345)	-
Dividends from subsidiary companies	-	-	-	-	22,105	(22,105)	-
Total	325,963	181,321	192,843	78,010	38,021	(195,450)	620,708
Results							
Segment profit/(loss)	55,986	18,927	25,966	(4,235)	(13,919)	(4,184)	78,541
Share of results of associated companies and a joint venture	-	-	-	-	(11,456)	-	(11,456)
Profit/(loss) before tax	55,986	18,927	25,966	(4,235)	(25,375)	(4,184)	67,085
Tax expense							(25,030)
Profit after tax							42,055