



For immediate release

QUARTERLY FINANCIAL REPORT

Quarter 3: Financial Year Ending 30 September 2012

The Directors are pleased to release the quarterly financial report for the quarter and nine months ended 30th June 2012.

The contents of the financial report comprise the following attached condensed financial statements, explanatory notes and additional disclosures and these must be read in conjunction with the Group's financial statements for the year ended 30 September 2011:

- Schedule A : Condensed Consolidated Income Statement
- Schedule B : Condensed Consolidated Statement of Comprehensive Income
- Schedule C : Condensed Consolidated Statement of Financial Position
- Schedule D : Condensed Consolidated Statement of Cash Flows
- Schedule E : Condensed Consolidated Statement of Changes in Equity
- Schedule F : Selected Explanatory Notes
- Schedule G : Additional Disclosures

This quarterly financial report has been prepared in accordance with the accounting standards on interim financial reporting issued by the Malaysian Accounting Standards Board and contains additional disclosures prescribed by the Main Market Listing Requirements of Bursa Malaysia Securities Berhad. Unless specified otherwise, the same accounting policies and methods of computation applied to the Group's financial statements for the previous year had been followed throughout this quarterly financial report.

By Order of the Board

Joseph Tan Eng Guan
Company Secretary

Kuala Lumpur
7 August 2012

Schedule A : Condensed Consolidated Income Statement

For the quarter and nine months ended 30 June 2012

RM'000	Individual 3 rd Quarter			Cumulative 3 rd Quarter		
	30/6/2012	30/6/2011	% chg	30/6/2012	30/6/2011	% chg
Revenue	896,696	882,475	1.6%	2,370,423	2,919,969	-18.8%
Operating profit	55,879	92,587	-39.6%	166,150	384,943	-56.8%
Interest expense	(3,348)	(3,642)		(7,772)	(8,746)	
Interest income	618	3,143		3,224	12,556	
Share of results of an associate [^]	1,347	(91)		4,130	868	
Profit before taxation (PBT)	54,496	91,997	-40.8%	165,732	389,621	-57.5%
Taxation	(2,869)	(14,146)		34,698	(72,698)	
Profit after taxation (PAT)	51,627	77,851	-33.7%	200,430	316,923	-36.8%
Attributable to:						
Equity holders of the Company	51,628	77,851	-33.7%	200,431	316,923	-36.8%
Non-controlling interests	(1)	-		(1)	-	
	51,627	77,851		200,430	316,923	
Basic earnings per share (sen) attributable to equity holders of the Company	14.3	21.7	-34.1%	55.5	88.4	-37.2%
Diluted earnings per share (sen) attributable to equity holders of the Company	14.2	21.5	-34.0%	55.2	87.8	-37.1%

[^] The results of the associate are accounted for quarterly in arrears after it has been released to the public.

This Statement should be read in conjunction with the selected explanatory notes on Schedule F & G of this Report and the Group's audited financial statements for the year ended 30 September 2011.

Schedule B : Condensed Consolidated Statement of Comprehensive Income
 For the quarter and nine months ended 30 June 2012

RM'000	Individual 3 rd Quarter			Cumulative 3 rd Quarter		
	30/6/2012	30/6/2011	% chg	30/6/2012	30/6/2011	% chg
Profit after taxation	51,627	77,851	-33.7%	200,430	316,923	-36.8%
Other comprehensive income, (net of tax)						
Foreign currency translation	3,393	(3,557)	195.4%	(10,969)	(7,505)	46.2%
Total comprehensive income for the quarter	55,020	74,294	-25.9%	189,461	309,418	-38.8%
Total comprehensive income attributable to:						
Equity holders of the Company	55,021	74,294	-25.9%	189,462	309,418	-38.8%
Non-controlling interests	(1)	-		(1)	-	
	55,020	74,294	-25.9%	189,461	309,418	-38.8%

This Statement should be read in conjunction with the selected explanatory notes on Schedule F & G of this Report and the Group's audited financial statements for the year ended 30 September 2011.

Schedule C : Condensed Consolidated Statement of Financial Position
 As at 30 June 2012

RM'000	30/6/2012	Audited 30/9/2011
Property, plant and equipment	1,071,235	1,008,840
Properties held for development	5,504	5,504
Associate	71,748	55,929
Intangible assets	131,807	127,262
Deferred tax assets	64,195	4,705
Current assets		
Property development cost	62,530	74,569
Inventories	413,251	314,668
Receivables	562,199	538,175
Cash and cash equivalents	193,866	290,290
	1,231,846	1,217,702
Assets held for sale	55,897	55,897
	1,287,743	1,273,599
Less : Current liabilities		
Payables	740,976	685,237
Provisions	6,000	22,468
Borrowings	218,013	-
Provision for taxation	6,696	9,596
	971,685	717,301
Net current assets	316,058	556,298
	1,660,547	1,758,538
Financed by:		
Share capital and reserves	1,462,074	1,558,818
Non-controlling interests	293	294
Total equity	1,462,367	1,559,112
Non current liabilities		
Borrowings	150,000	150,000
Other liabilities	48,180	49,426
	198,180	199,426
Total equity and non current liabilities	1,660,547	1,758,538
Net assets per share (RM) attributable to equity holders of the Company	4.05	4.33

This Statement should be read in conjunction with the selected explanatory notes on Schedule F & G of this Report and the Group's audited financial statements for the year ended 30 September 2011.

Schedule D : Condensed Consolidated Statement of Cash Flows

For the nine months ended 30 June 2012

RM'000	Cumulative 3 rd quarter	
	30/6/2012	30/6/2011
Operating activities		
Operating profit	166,150	384,943
Add non-cash:		
- Depreciation	68,018	55,838
- Impairment losses/write-offs related to property damage in Rojana plant (<i>Schedule F, Note 4</i>)	78,538	-
- Others	5,449	5,164
Gain on:		
- disposal of a subsidiary	-	(35,824)
- disposal of land	-	(9,817)
- disposal of business	-	(3,683)
- dilution of interest in a subsidiary	(9)	-
Realisation of gain on disposal of land upon completion of joint venture	(55,292)	-
Changes in working capital	(200,150)	(9,541)
Tax paid	(27,239)	(68,395)
Net cash flows from operating activities	35,465	318,685
Investing activities		
Interest income	3,224	12,556
Dividend income	2,390	564
Capital expenditure	(184,026)	(190,367)
Purchase of intangibles (software)	(2,387)	(3,033)
Investment in an associate	(14,079)	(54,648)
Proceeds from disposal of a subsidiary	-	36,290
Proceeds from disposal of land	-	20,000
Proceeds from disposal of business	-	11,499
Net proceeds from divestment of interest in a subsidiary	69,602	-
Net cash flows from investing activities	(125,276)	(167,139)
Financing activities		
Interest expenses	(7,772)	(8,746)
Dividend paid	(223,792)	(530,502)
Drawdown of borrowings	218,013	-
Proceeds from issuance of shares iro ESOS	6,938	11,352
Net cash flows from financing activities	(6,613)	(527,896)
Net change in cash and cash equivalents	(96,424)	(376,350)
Cash and cash equivalents at beginning of year	290,290	939,335
Cash and cash equivalents at end of quarter	193,866	562,985

Note:

() denotes cash outflow

This Statement should be read in conjunction with the selected explanatory notes on Schedule F & G of this Report and the Group's audited financial statements for the year ended 30 September 2011.

Schedule E : Condensed Consolidated Statement of Changes in Equity
 For the nine months ended 30 June 2012

RM'000	<-----Attributable to equity holders of the Company----->						Non-controlling interests	Total equity
	Share capital	Share premium and other reserves	Treasury shares	Revenue reserve	Total			
At 1 October 2011	360,379	396,175	(1,716)	803,980	1,558,818	294	1,559,112	
Total comprehensive income	-	(10,969)	-	200,431	189,462	(1)	189,461	
Transactions with owners:								
Issues of shares upon exercise of ESOS	889	6,049	-	-	6,938	-	6,938	
Employee share-based expense	-	2,855	-	-	2,855	-	2,855	
Transfer from revenue reserve to legal reserve	-	10,006	-	(10,006)	-	-	-	
Dividend paid								
- Final in respect of prior year	-	-	-	(223,792)	(223,792)	-	(223,792)	
- Interim	-	-	-	(72,207)	(72,207)	-	(72,207)	
Total transactions with owners	889	18,910	-	(306,005)	(286,206)	-	(286,206)	
At 30 June 2012	361,268	404,116	(1,716)	698,406	1,462,074	293	1,462,367	
At 1 October 2010	357,286	364,113	(1,716)	1,076,833	1,796,516	294	1,796,810	
Total comprehensive income	-	(7,505)	-	316,923	309,418	-	309,418	
Transactions with owners:								
Issues of shares upon exercise of ESOS	1,467	9,885	-	-	11,352	-	11,352	
Employee share-based expense	-	3,133	-	-	3,133	-	3,133	
Dividend paid								
- Special in respect of prior year	-	-	-	(394,282)	(394,282)	-	(394,282)	
- Final in respect of prior year	-	-	-	(136,220)	(136,220)	-	(136,220)	
- Interim	-	-	-	(125,481)	(125,481)	-	(125,481)	
Total transactions with owners	1,467	13,018	-	(655,983)	(641,498)	-	(641,498)	
At 30 June 2011	358,753	369,626	(1,716)	737,773	1,464,436	294	1,464,730	

This Statement should be read in conjunction with the selected explanatory notes on Schedule F & G of this Report and the Group's audited financial statements for the year ended 30 September 2011.

Schedule F : Selected Explanatory Notes Pursuant to FRS 134

1. Accounting Policies and method of computation

The quarterly financial statements have been prepared in accordance with Financial Reporting Standard (FRS) 134: Interim Financial Reporting and paragraph 9.22 of the Listing Requirements of Bursa Malaysia.

The accounting policies and methods of computation adopted by the Group for the interim financial report are consistent with those adopted in the financial statements for the year ended 30 September 2011.

2. Auditors' report

The auditors' report of the preceding annual financial statements of the Company and of the Group was not subject to any qualification.

3. Comment on seasonality or cyclicity of operation

The Group's performance is normally not affected by seasonal or cyclical events on a year to year basis. However, on a quarter to quarter basis, the demand for certain group products such as soft drinks may be skewed towards major festivities.

4. Unusual items due to their nature, size or incidence

The financial statements have been impacted by the cessation of Coca-Cola business, the recognition of flood related property damage losses and the associated insurance claims in relation to the Group's production facilities in Rojana, Thailand. Other than as disclosed, there were no unusual items affecting assets, liabilities, equity, net income or cash flows during the quarter. Foreign currency translation difference of positive RM3.4 million in the Statement of Comprehensive Income under "other comprehensive income" relates to the foreign currency gain arising from the translation of its Thai subsidiary as a result of the stronger Thai Baht.

Unusual items related to flood affecting income/(expense) are summarised below:

Unusual items related to flood in Thailand	Current Quarter	Cumulative 3 rd Quarter
	RM'000	RM'000
Write-offs of building, plant and machinery (P&M) and inventories related to property damage (at book value)	^(a) 10,902	(78,538)
One-off expenses related to flood	(1,027)	(5,167)
Interim claims on property damage (at replacement cost or book value)	^(c) -	^(b) 80,699
Business interruption (BI) claim	^(c) -	19,933
Provisional excess	9,875	16,927

(a) Adjustment to estimates in Q3 after completion of repair work, resulting in a reversal of loss charged out in previous quarters

(b) As at the date of announcement, RM83 million has been collected from the insurers.

(c) Claims in respect of property damage and BI amounting to RM10 million and RM20 million respectively have been submitted to the insurer for consideration. These claims have not been taken into the current quarter results.

5. Significant estimates and changes in estimates

Save for the estimates relating to flood losses and insurance claims, there were no significant estimates or changes in estimates that have had any material effect on the results of the current quarter. Losses relating to components of groups of plant and machinery which are not separately identifiable are estimated based on their current replacement cost discounted for price inflation less accumulated depreciation. With the Rojana factory now back to normal operations, all significant estimates on losses in relation to property damage have been adjusted to reflect the actual amount incurred.

Schedule F : Selected Explanatory Notes Pursuant to FRS 134 (cont'd)

5. Significant estimates and changes in estimates (cont'd)

The insurance claims pertaining to plant and machinery are computed based on their current replacement cost. The claim pertaining to BI is computed based on the projected loss of profit arising from reduction in turnover. Whilst approval in principle has been obtained in respect of claims submitted prior to Q3, these claims are still subject to further review by the loss adjustor.

6. Issuance or repayments of debt/equity securities

There have been no issuance, cancellation, repurchases, resale and repayments of debt and equity securities in the current financial quarter except for the issuance of 48,900 ordinary shares pursuant to its Executives' Share Option Scheme at the exercise price of RM7.81 each respectively.

7. Dividends paid

An interim single tier dividend of 20 sen per share (2011: 20 sen) amounting to RM72 million for the financial year ending 30 September 2012 was paid on 1 August 2012.

A final single tier dividend of 47 sen per share amounting to RM169.6 million (2010: RM136.2 million) together with a special single tier dividend of 15 sen per share amounting to RM54.2 million (2010: RM394.3 million) in respect of the financial year ended 30 September 2011 were paid on 17 February 2012.

8. Segmental results

For management purposes, the Group's operating businesses are organised according to products and services, namely soft drinks, dairy products and property/others. Segment performance is evaluated based on operating profit. Inter-segment transactions and pricing arrangements, where applicable, are determined on a commercial basis. The results by segments for the quarter are as follows:

RM'000	Revenue			
	Individual 3 rd quarter		Cumulative 3 rd quarter	
	2012	2011	2012	2011
Soft drinks	344,549	396,189	1,063,278	1,331,948
Dairies Malaysia	255,744	235,289	779,651	795,363
Dairies Thailand	296,388	250,315	527,072	731,168
Property/Others	15	682	422	61,490
	<u>896,696</u>	<u>882,475</u>	<u>2,370,423</u>	<u>2,919,969</u>

Schedule F : Selected Explanatory Notes Pursuant to FRS 134 (cont'd)

8. Segmental results (cont'd)

RM'000	Operating profit			
	Individual 3 rd quarter		Cumulative 3 rd quarter	
	2012	2011	2012	2011
Soft drinks	^(a) 16,222	52,737	83,007	210,418
Dairies Malaysia	^(b) 9,409	13,159	^(b) 21,557	48,571
Dairies Thailand	^(c) 15,884	20,911	^(c) (14,120)	61,397
Property/Others	^(e) 4,489	^(e) 5,780	^{(d)(e)} 58,779	^(e) 64,557
	46,004	92,587	149,223	384,943
Provisional excess (See Sch F, Note 4)	9,875	-	16,927	-
Operating profit	55,879	92,587	166,150	384,943

(a) After a one-time charge of RM8.5m in relation to an organisation rationalisation/restructuring exercise.

(b) Included expenses relating to the shift to Pulau Indah (Individual Q3: RM3.4 million vs LY RM0.5 million, Cumulative Q3: RM9.9 million vs LY RM3.7 million) and the accelerated factory building depreciation (Individual Q3: RM5.8 million vs LY nil, Cumulative Q3: RM16.9 million vs LY nil) as explained in Q4FY2011's announcement.

(c) Excluded property damage losses and one-off expenses related to flood that have been reported under Schedule F, Note 4, Unusual items.

(d) Included the capital gain of RM55 million realised upon the divestment of 50% interest in the development land in PJ Section 13 in Q2FY2012.

(e) After a write back of provision in relation to glass container business divestment of RM5 million, further explained under Operations Review.

With the Rojana plant back in production during the current quarter and supplies of finished goods returning to normal, Dairies Thailand's revenue for the quarter staged a strong recovery to exceed that of last year, partly due to pent-up demand. The operating loss under the cumulative period was mainly due to the impact of unabsorbed manufacturing and operating overheads when the Rojana plant was shut down as a result of the flood during the first half.

9. Valuation of property, plant and equipment

There were no changes in the valuation on property, plant and equipment since the last annual financial statements.

10. Subsequent events

There were no material events subsequent to the end of the quarter that have not been reflected in the current financial quarter.

11. Changes in the composition of the Group

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

12. Contingent liabilities

There were no contingent liabilities of a material nature since the last annual balance sheet date.

13. Contingent assets

Apart from the pending insurance claims relating to Property Damage and Business Interruption Loss submitted in Q3, there were no contingent assets of a material nature since the last annual balance sheet date.

Schedule F : Selected Explanatory Notes Pursuant to FRS 134 (cont'd)

14. Capital commitments

The outstanding capital commitments at the end of the current quarter are as follows:

RM'000	Current quarter
Property, plant and equipment	16,059
Approved and contracted for	41,900
Approved and not contracted for	57,959

The capital commitments above include amounts to replace P&M items damaged by flood.

15. Significant related party transactions

The following are significant related party transactions:

RM'000	Cumulative 3 rd quarter	
	2012	2011
Sales	91,227	47,479
Purchases	128,394	127,851
Royalties paid	37,316	32,959
Corporate charges paid	1,994	2,270
Rental income	226	225

The above transactions had been entered into in the ordinary course of business on normal commercial terms with Fraser and Neave, Limited group of companies. These transactions are within the ambit of the mandate approved by the shareholders of the Company on 13 January 2012.

Schedule G : Additional Disclosures in Compliance with Main Market Listing Requirements

1. Operations review

Current quarter vs corresponding quarter last year

As noted previously, the Group no longer distributes Coca-Cola products effective this financial year. Notwithstanding the absence of Coca-Cola business, Group revenue has exceeded that of the corresponding quarter last year.

On a comparable basis and excluding LYQ3's revenue contribution from Coca-Cola of RM113 million, Group revenue for the quarter rose 17% to RM897 million driven by strong volume growth in all divisions.

Soft drinks revenue (excluding Coca-Cola) increased 22% on account of higher sales across all product categories partly from strong promotional activities and an earlier Hari Raya selling-in window this year. This relatively high quarterly growth was partly attributable to a weak corresponding quarter last year for F&N's core brands which, unlike other quarters, had registered zero growth over a year ago when sales were partly dampened by supply and distribution disruptions.

Dairies Malaysia's revenue improved marginally from higher export sales while domestic sales remained stable. Relocation of its remaining production lines to the new plant in Pulau Indah, Port Klang was disrupted by unreliable water supply from the local authority, which is currently being resolved.

Well executed marketing activities in conjunction with the resumption of production in Rojana has enabled Dairies Thailand to stage a strong come back, generating a revenue growth of 18% partly from pent-up demand from the consumer and trade.

Group operating profit declined 40% to RM56 million compared with that of last year. The shortfall was mainly attributable to the absence of Coca-Cola contribution, a restructuring charge of RM8.3 million incurred by the soft drinks division as part of its on-going rationalisation exercise to improve productivity, accelerated depreciation on PJ factory building and higher marketing expenses in Thailand.

Included under Property/Others was a partial reversal of provision for compensation previously made on divestment of the Glass Container business in May 2010. As part of the commitment to the purchasers, the Group undertook to compensate the purchasers shutdown cost associated with the demolition and relocation of the old glass bottle manufacturing facilities in Vietnam. The factory site demolition work was completed in June 2012. Arising from effective cost management efforts and scrap recovery measures implemented by the Group, there were cost savings generated resulting in the amount of compensation paid to be lower than the provision made, allowing for a reversal of RM5 million in the quarter. Separately, as part of the divestment, the Group had retained its interest in an arrangement to establish a company to undertake a property development project at the said factory site upon its closure. In light of the uncertain property market in Vietnam and the risks involved, the Group has decided to forego the above interest and terminated the aforementioned arrangement.

The lower operating performance for the quarter was also cushioned by a reversal adjustment of property damage losses, the details of which are set out in note 4(a) under Schedule F above.

Schedule G : Additional Disclosures in Compliance with Main Market Listing Requirements (cont'd)

1. Operations review (cont'd)

YTD 9 months vs corresponding period last year

Group revenue declined 19% to RM2.4 billion for the first half. Excluding Coca-Cola's revenue contribution of RM382 million last year, Group revenue was down 7% mainly due to the loss of revenue in Thailand as a result of factory closure caused by the flood, lower sales in Dairies Malaysia and the absence of property sales. This shortfall was narrowed by the strong double digit growth of the non-Coca-Cola soft drinks revenue of 12%.

Group operating profit declined 57% to RM166 million compared with that of last year. The shortfall was mainly attributable to the absence of Coca-Cola contribution, higher relocation expenses and accelerated depreciation relating to the Dairies plant in PJ as well as the one time restructuring charge.

2. Comment on material change in profit before taxation vs preceding quarter

Group PBT for the quarter of RM54 million was 6% lower than that of the preceding quarter which had included the capital gain of RM55 million realised upon the divestment of 50% interest in the development land in PJ Section 13.

3. Prospects for the current financial year

As previously explained, the operating performance for the Group will be much lower than that of last year due to the absence of the Coca-Cola business.

As seen in the first 9 months, several actions taken by the soft drinks division to date have already positively lifted its revenue by 12% (on a comparable basis, by excluding last year's Coca-Cola revenue). Such activities will continue and will be intensified in the next quarter in conjunction with the Hari Raya festivity.

For Dairies Malaysia, production will take place both in Pulau Indah and its PJ facilities until the relocation is fully completed. Consequently, operating efficiencies will be impacted and duplicated operating costs may arise in the short term. The balance of approximately RM21 million in deferred tax asset (DTA) in relation to the halal hub tax incentive granted to its Pulau Indah dairies plant is expected to be recognised in Q4 upon the remaining lines commencing commercial production.

With the Rojana dairies plant in Thailand back in production, operating results for Dairies Thailand will see a recovery as compared with that of first half.

Although consumer confidence sentiment remained strong, the business will, however, continue to be challenged by macro and global financial uncertainties affecting prices of commodities and currencies.

In summary, while the operating results of the Group will be much lower than that of last year due to the absence of the Coca-Cola business and the challenges faced by the Dairies business in Malaysia and Thailand during the first half of the year, the overall full year results of the Group will be bolstered by the non-operating items of the recognition of DTA and crystallisation of capital gain during the year.

Schedule G : Additional Disclosures in Compliance with Main Market Listing Requirements (cont'd)

4. Tax expense

The details of the tax expense are as follows:

RM'000	Current Quarter	Cumulative 3 rd Quarter
Current	5,094	25,317
Tax (over)/under provided in previous years	(13)	114
Deferred tax	(2,212)	(60,129)
	<u>2,869</u>	<u>(34,698)</u>

The Group's effective tax rate in the current quarter is lower than the statutory rate due to tax exemption enjoyed by certain subsidiaries and the reversal of provisions related to property damage (Schedule F, Note 4) which are not subjected to tax.

5. Status of corporate proposal

There were no outstanding corporate proposals or new announcements made in the current financial quarter.

6. Group borrowings and debt securities

The details of the Group's borrowings as at 30 June 2012 are as follows:

RM'000	Currency	Current	Non-Current
Unsecured loan	Thai Baht	20,013	-
Unsecured loan	RM	18,000	-
Commercial paper (CP)	RM	80,000	-
Medium term notes (MTN)	RM	100,000	150,000
		<u>218,013</u>	<u>150,000</u>

The CP/MTN is secured by an unconditional and irrevocable corporate guarantee from the Company.

7. Pending material litigation

There was no pending litigation of a material nature since the last balance sheet date.

8. Proposed Dividend

No dividend has been declared in this financial quarter.

9. Basis of calculation of earnings per share (EPS)

(a) The basic EPS for the current quarter and cumulative 3rd quarter were computed by dividing the Group attributable profit to shareholders of the Company by the weighted average number of ordinary shares in issue (net of treasury shares).

	Current quarter RM'000	Cumulative 3 rd quarter RM'000
Group attributable profit to shareholders of the Company	<u>51,628</u>	<u>200,431</u>
Weighted average number of ordinary shares net of treasury shares	361,015	360,850
Earnings per share (sen)	14.3	55.5

Schedule G : Additional Disclosures in Compliance with Main Market Listing Requirements (cont'd)

9. Basis of calculation of earnings per share (EPS) (cont'd)

- (b) The diluted EPS for the current quarter and cumulative 3rd quarter were computed by dividing the Group attributable profit to shareholders of the Company by the weighted average number of ordinary shares in issue (net of treasury shares), adjusted for the dilutive effects of potential ordinary shares, ie. share options granted pursuant to the Employees' Share Option Scheme ("ESOS") and Restricted Share Plan ("RSP").

	Current quarter RM'000	Cumulative 3 rd quarter RM'000
Group attributable profit to shareholders of the Company	51,628	200,431
Weighted average number of ordinary shares net of treasury shares	361,015	360,850
Adjustment for share options granted pursuant to the ESOS/RSP	2,323	2,376
Adjusted weighted average number of ordinary shares net of treasury shares	363,338	363,226
Earnings per share (sen)	14.2	55.2

10. Disclosure of realised and unrealised portions of the revenue reserve

	3 rd Quarter	
	2012 RM'000	2011 RM'000
Total revenue reserve of the Company and its subsidiaries		
Realised	637,397	692,097
Unrealised	46,728	(25,645)
	684,125	666,452
Consolidation adjustments	14,281	71,321
	698,406	737,773

Schedule G : Additional Disclosures in Compliance with Main Market Listing Requirements (cont'd)

11. Notes to the Condensed Consolidated Income Statement

PBT is arrived at after charging/(crediting) the following items:

	Current quarter RM'000	Current YTD RM'000
(a) Other income	221	(272)
(b) Depreciation and amortisation	25,311	71,090
(c) Provision for doubtful debts	1,000	3,500
(d) Bad debts written off	502	1,509
(e) Provision for inventories*	363	507
(f) Inventories written off*	2,976	10,818
(g) (Gain)/loss on disposal of quoted or unquoted investments	N/A	N/A
(h) (Gain)/loss on disposal of properties	N/A	N/A
(i) Impairment of assets *	N/A	N/A
(j) Foreign exchange gain	(2,914)	(494)
(k) Loss on forward foreign exchange contracts	242	1
(l) Unusual items Provisional excess (please refer to Schedule F, note 4)	(9,875)	(16,927)
(m) Realisation of capital gain on divestment of 50% interest	-	55,300
(n) Adjustment to gain on disposal of ice cream business in prior year	1,607	1,607

* Excludes unusual items related to flood in Thailand as per Schedule F, note 4.