

**CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME  
FOR THE QUARTER ENDED 31 DECEMBER 2017**

	Note	(Unaudited) Individual/Cumulative Quarter		(Unaudited) Cumulative Quarter	
		Current Quarter 31 Dec 2017 RM'000	Preceding Year Quarter 31 Dec 2016 RM'000	Current Year To Date 31 Dec 2017 RM'000	Preceding Year To Date 31 Dec 2016 RM'000
Revenue	12	129,106	102,864	465,080	383,569
Cost of sales		(89,157)	(66,885)	(317,884)	(258,314)
Gross profit		39,949	35,979	147,196	125,255
Fair value gain of investment properties		-	-	-	-
Other income		2,683	1,594	10,324	13,523
Other expenses		(14,336)	(13,658)	(49,190)	(49,255)
Share of results of associates		(1,052)	(886)	(2,911)	(1,351)
Profit before taxation	23	27,244	23,029	105,419	88,172
Tax expense	17	(9,581)	(8,884)	(29,964)	(21,578)
Profit for the financial period		17,663	14,145	75,455	66,594
Other comprehensive income:					
Foreign currency translations		-	-	-	-
Total comprehensive income		17,663	14,145	75,455	66,594
Profit attributable to:					
Owners of the parent		17,660	14,155	75,476	66,634
Non-controlling interests		3	(10)	(21)	(40)
		17,663	14,145	75,455	66,594
Total comprehensive income attributable to:					
Owners of the parent		17,660	14,155	75,476	66,634
Non-controlling interests		3	(10)	(21)	(40)
		17,663	14,145	75,455	66,594
<b>Earnings per share ("EPS")</b>					
<b>attributable to owners of the parent</b>		sen	sen	sen	sen
Basic	22	1.66	1.33	7.11	6.28
Fully diluted	22	1.34	1.08	5.75	5.10

The condensed consolidated statements of comprehensive income should be read in conjunction with the audited financial statements for the financial year ended 31 December 2016 and the accompanying notes.

**I-Berhad (7029-H)****CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
AS AT 31 DECEMBER 2017**

	Note	(Unaudited) As at 31 Dec 2017 RM'000	(Audited) As at 31 Dec 2016 RM'000
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment		84,107	77,332
Investment properties		373,442	312,347
Investments in associates		102,698	43,849
Other investments		0	0
Deferred tax assets		968	2,369
		561,215	435,897
<b>Current assets</b>			
Property development costs		446,375	550,375
Inventories		222,022	65,769
Trade and other receivables		70,541	132,695
Current tax assets		2,206	1,640
Short-term deposits with licensed financial institution		182,237	166,505
Cash and bank balances		30,832	13,148
		954,213	930,132
<b>TOTAL ASSETS</b>	12	1,515,428	1,366,029
<b>EQUITY AND LIABILITIES</b>			
<b>Equity attributable to owners of the parent</b>			
Share capital		598,973	501,638
Reserves		266,498	303,949
Equity component - ICULS		32,808	35,927
Equity component - RCULS		14,547	14,547
		912,826	856,061
Non-controlling interests		116	137
<b>TOTAL EQUITY</b>		912,942	856,198
<b>Non-current liabilities</b>			
Deferred tax liabilities		5,815	6,290
Liability component - ICULS		966	1,952
Liability component - RCULS		192,902	192,106
		199,683	200,348
<b>Current liabilities</b>			
Trade and other payables		397,027	301,613
Current tax liabilities		5,776	7,870
		402,803	309,483
<b>TOTAL LIABILITIES</b>	12	602,486	509,831
<b>TOTAL EQUITY AND LIABILITIES</b>		1,515,428	1,366,029
Net assets per share attributable to owners of the parent (RM)		0.91	0.85

The condensed consolidated statements of comprehensive income should be read in conjunction with the audited financial statements for the financial year ended 31 December 2016 and the accompanying notes.

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE QUARTER ENDED 31 DECEMBER 2017

	←----- Attributable to owners of the parent ----->											
	Share capital	Share premium	Revaluation reserve	Exchange translation reserve	Warrant reserve	Contribution from shareholders	Equity component ICULS	Equity component RCULS	Retained earnings	Total	Non-controlling interests	Total equity
(Audited)	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
<b>Balance as at 1 January 2016</b>	495,247	91,695	1,331	-	39,126	-	44,995	14,547	115,778	802,719	177	802,896
Total comprehensive income for the financial year	-	-	-	-	-	-	-	-	66,634	66,634	(40)	66,594
Transactions with owners:												
Conversion of ICULS during the financial year	6,391	2,301	-	-	-	-	(9,068)	-	-	(376)	-	(376)
Transfer to share premium	-	-	-	-	-	-	-	-	-	-	-	-
Dividends paid	-	-	-	-	-	-	-	-	(12,916)	(12,916)	-	(12,916)
	6,391	2,301	-	-	-	-	(9,068)	-	(12,916)	(13,292)	-	(13,292)
<b>Balance as at 31 December 2016</b>	501,638	93,996	1,331	-	39,126	-	35,927	14,547	169,496	856,061	137	856,198
<b>(Unaudited)</b>												
<b>Balance as at 1 January 2017</b>	501,638	93,996	1,331	-	39,126	-	35,927	14,547	169,496	856,061	137	856,198
Total comprehensive income for the financial year	-	-	-	-	-	-	-	-	75,476	75,476	(21)	75,455
Transactions with owners:												
Conversion of ICULS during the financial year	2,455	884	-	-	-	-	(3,119)	-	-	220	-	220
Dividends paid	-	-	-	-	-	-	-	-	(18,931)	(18,931)	-	(18,931)
	2,455	884	-	-	-	-	(3,119)	-	(18,931)	(18,711)	-	(18,711)
Reclassification pursuant to S618(2) of CA 2016*	94,880	(94,880)	-	-	-	-	-	-	-	-	-	-
<b>Balance as at 31 December 2017</b>	598,973	-	1,331	-	39,126	-	32,808	14,547	226,041	912,826	116	912,942

Note:

\* 1 Effective from 31 January 2017, the new Companies Act 2016 ("CA 2016") abolished the concept of authorised share capital and par value of share capital. Consequently, the credit balance of the share premium becomes part of the Company's share capital pursuant to the transitional provision set out in Section 618(2) of the Act. There is no impact on the number of ordinary shares in issue or the relative entitlement of any of the members as a result of this transition.

The condensed consolidated statements of comprehensive income should be read in conjunction with the audited financial statements for the financial year ended 31 December 2016 and the accompanying notes.

**I-Berhad (7029-H)**  
**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE QUARTER ENDED 31 DECEMBER 2017**

	(Unaudited) Year ended 31 Dec 2017 RM'000	(Audited) Year ended 31 Dec 2016 RM'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit before taxation	105,419	88,172
Adjustments for:		
Non-cash/operating items	14,746	9,846
Operating profit before working capital changes	120,165	98,018
Net changes in current assets	37,172	(9,989)
Net changes in current liabilities	67,140	93,835
Cash generated from operations	224,477	181,864
Tax paid	(33,653)	(18,115)
Tax refunded	277	1,561
Net cash generated from operating activities	191,101	165,310
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant and equipment	(21,654)	(6,719)
Proceeds from disposal of property	-	7,266
Investment in an associate company	(61,760)	(40,185)
Development costs incurred for investment properties	(53,154)	(27,592)
Placement in short-term deposits with licensed financial institutions	(15,733)	(79,853)
Repayment from intercompanies	20	387
Interest received	6,764	4,569
Net cash used in investing activities	(145,517)	(142,127)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
(Repayment to)/Advance from intercompanies	(18)	14
Dividends paid	(18,931)	(12,916)
ICULS coupons paid	(933)	(924)
RCULS coupons paid	(8,018)	(6,030)
Net cash used in financing activities	(27,900)	(19,856)
Net increase/(decrease) in cash and cash equivalents	17,684	3,327
Cash and cash equivalents at beginning of financial period	13,109	9,782
Cash and cash equivalents at end of financial period	30,793	13,109
<b>Cash and cash equivalents comprise:</b>		
Cash and bank balances	26,084	8,754
Deposits with licensed banks/financial institutions	4,748	4,394
Deposits pledged as bank guarantee	(39)	(39)
Total	30,793	13,109

The condensed consolidated statements of comprehensive income should be read in conjunction with the audited financial statements for the financial year ended 31 December 2016 and the accompanying notes.

## Part A – Explanatory Notes Pursuant to FRS 134

### 1 Basis of preparation

The unaudited interim financial report has been prepared in accordance with FRS 134: Interim Financial Reporting and Chapter 9, Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad. The significant accounting policies and method of computation adopted by the Group in this quarterly report are consistent with those in the annual financial statements for the year ended 31 December 2016 except as follows:

On 1 January 2017, the Group adopted the following new and amended FRS and IC Interpretations mandatory for annual financial periods beginning on or after 1 January 2017.

#### 1 January 2017

Amendment to FRS 12	Annual Improvements to FRSs 2014-2016 Cycle
Amendments to FRS 107	Disclosure Initiative
Amendments to FRS 112	Recognition of Deferred Tax Assets for Unrealised Losses

Adoption of the above standards and interpretations did not have any significant effect on the financial performance or position of the Group.

The Group has not adopted the following standards and interpretations that have been issued and not yet effective:

#### 1 January 2018

FRS 9	Financial Instruments
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### Malaysian Financial Reporting Standards (MFRS Framework)

On 19 November 2011, the Malaysian Accounting Standards Board (MASB) issued a new MASB approved accounting framework, the Malaysian Financial Reporting Standards (“MFRS Framework”).

The MFRS Framework that is to be applied by all Entities Other Than Private Entities for annual periods beginning on or after 1 January 2012, with the exception of entities that are within the scope of MFRS 141 Agriculture (MFRS 141) and IC Interpretation 15 Agreements for Construction of Real Estate (IC 15), including its parent, significant investor and venturer (herein called “Transitioning Entities”).

On 7 August 2013, the MASB issued another announcement that Transitioning Entities would only be required to adopt the MFRS framework for the annual periods beginning on or after 1 January 2015. Subsequently on the 2 September 2014 and 28 October 2015, MASB has further announced that Transitioning Entities shall be required to apply the Malaysian Financial Reporting Standards (“MFRS”) Framework for annual periods beginning on or after 1 January 2017 and 1 January 2018 respectively.

The Group falls within the scope definition of Transitioning Entities and has opted to defer adoption of the new MFRS Framework. Accordingly, the Group will be required to prepare financial statements using MFRS Framework in its first MFRS financial statements for the year ending 31 December 2018. In presenting its first MFRS financial statements, the Group will be required to restate the comparative financial statements to amounts reflecting the application of MFRS Framework. The majority of the adjustments required on transition will be made, retrospectively, against opening retained earnings.

### 2 Seasonal or cyclical factors

The Group’s results were not materially impacted by any seasonal or cyclical factors apart from the Leisure segment as both the Leisure Park@i-City and Best Western i-City receive more visitors during weekends, school holidays and festive seasons.

CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR QUARTER ENDED  
31 DECEMBER 2017 - UNAUDITED

**3 Unusual items due to their nature, size or incidence**

There were no unusual items affecting assets, liabilities, equity, net income or cash flows during the quarter ended 31 December 2017.

**4 Material changes in estimates**

There were no material changes in estimates that have material effect as at financial ended 31 December 2017.

**5 Debt and equity securities**

There were no issues, cancellations, repurchases, resale and repayments of debt and equity securities, in the current quarter.

**6 Dividend paid**

There was no dividend payment in the current quarter.

**7 Carrying amount of revalued assets**

The carrying values of investment properties have been brought forward without significant changes from the audited financial statements for the financial year ended 31 December 2016.

**8 Material events subsequent to the end of interim period**

There is no material event subsequent to the end of the interim period.

**9 Changes in composition of the Group**

There was no change in the composition of the Group as at 31 December 2017.

**10 Capital commitments**

	<b>As at 31.12.2017</b>
	<b>RM'000</b>
Approved and contracted for, analysed as follows:	
Hotel assets	158,055
Investment properties	78,616
	<hr/>
	236,671
	<hr/> <hr/>

**11 Significant related party transactions**

There was no significant related party transaction during the current quarter.

CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR QUARTER ENDED  
31 DECEMBER 2017 - UNAUDITED**12 Segmental information- By business segments**

Financial year ended 31 December 2017	Property Development RM'000	Property Investment RM'000	Leisure RM'000	Others RM'000	Consolidated RM'000
<b>Revenue</b>					
Total revenue	414,431	7,109	48,261	2,246	472,047
Inter-segment revenue	(715)	(2,125)	(3,588)	(539)	(6,967)
External revenue	413,716	4,984	44,673	1,707	465,080
<b>Results</b>					
Segment results	98,564	(1,390)	6,687	(2,637)	101,224
Interest income	827	0	-	6,279	7,106
Share of results of associates	-	(2,865)	(46)	-	(2,911)
Profit /(Loss) before taxation	99,391	(4,255)	6,641	3,642	105,419
Tax expense					(29,964)
Profit for the financial year					75,455
As at 31 December 2017					
<b>Assets</b>					
Segment assets	742,404	432,818	72,604	161,730	1,409,556
Tax recoverable	-	-	-	-	2,206
Deferred tax assets	-	-	-	-	968
Investment in associates	-	-	-	-	102,698
Total assets					1,515,428
<b>Liabilities</b>					
Segment liabilities	371,624	5,287	2,806	211,178	590,895
Current tax liabilities	-	-	-	-	5,776
Deferred tax liabilities	-	-	-	-	5,815
Total liabilities					602,486

CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR QUARTER ENDED  
31 DECEMBER 2017 - UNAUDITED**12 Segmental information- By business segments (cont'd)**

Financial year ended 31 December 2016	Property Development RM'000	Property Investment RM'000	Leisure RM'000	Others RM'000	Consolidated RM'000
<b>Revenue</b>					
Total revenue	332,171	5,708	48,407	27,130	413,416
Inter-segment revenue	(240)	(1,034)	(3,222)	(25,351)	(29,847)
External revenue	331,931	4,674	45,185	1,779	383,569
<b>Results</b>					
Segment results	85,388	(1,388)	5,110	(4,293)	84,817
Interest income	137	303	-	4,266	4,706
Share of results of associates	-	(1,312)	(39)	-	(1,351)
Profit /(Loss) before taxation	85,525	(2,397)	5,071	(27)	88,172
Tax expense					(21,578)
Profit for the financial year					66,594
As at 31 December 2016					
<b>Assets</b>					
Segment assets	701,226	372,051	78,028	166,866	1,318,171
Tax recoverable	-	-	-	-	1,640
Deferred tax assets	-	-	-	-	2,369
Investment in associates	-	-	-	-	43,849
Total assets					1,366,029
<b>Liabilities</b>					
Segment liabilities	419,530	44,184	6,057	25,900	495,671
Current tax liabilities	-	-	-	-	7,870
Deferred tax liabilities	-	-	-	-	6,290
Total liabilities					509,831

CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR QUARTER ENDED  
31 DECEMBER 2017 - UNAUDITED**Part B – Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Malaysia and other directives****13 Auditors' Report on preceding Annual Financial Statements**

The auditors' report on the financial statements for the financial year ended 31 December 2016 was not qualified.

**14 Review of performance – Current financial quarter ended 31 December 2017 by segment**

	Quarter ended/ Three months ended			Year to date/ Twelve months ended		
	31.12.2017	31.12.2016	Change	31.12.2017	31.12.2016	Change
	RM'000	RM'000	%	RM'000	RM'000	%
<b>Revenue</b>						
Property Development	112,141	88,063	27	413,716	331,931	25
Property Investment	1,409	1,201	17	4,984	4,674	7
Leisure	14,550	12,573	16	44,673	45,185	(1)
Others	1,006	1,027	(2)	1,707	1,779	(4)
	<u>129,106</u>	<u>102,864</u>		<u>465,080</u>	<u>383,569</u>	
<b>Profit /(Loss) before taxation</b>						
Property Development	23,093	21,520	7	99,391	85,525	16
Property Investment	(1,460)	(936)	56	(4,255)	(2,397)	(78)
Leisure	5,496	4,249	29	6,641	5,071	31
Others	115	(1,804)	>100	3,642	(27)	>100
	<u>27,244</u>	<u>23,029</u>		<u>105,419</u>	<u>88,172</u>	

For the current financial quarter ended 31 December 2017 ("Q4 2017"), the Group posted higher revenue and higher profit before tax of RM129.1 million and RM27.2 million respectively as compared to the revenue and profit before tax of RM102.9 million and RM23.0 million respectively for the corresponding financial quarter ended 31 December 2016 ("Q4 2016").

For the current financial year ended 31 December 2017, the Group posted higher revenue and profit before tax of RM465.1 million and RM105.4 million respectively as compared to the revenue and profit before tax of RM383.6 million and RM88.2 million respectively for the corresponding financial year ended 31 December 2016.

**a) Property development**

Both revenue and profit before tax for the financial year ended 31 December 2017 was higher as compared to the financial year ended 31 December 2016 due to further sales from both the existing and recent launched projects in i-City as well as the advancement of the construction progress.

**b) Property investment**

The segment revenue for financial year ended 2017 is higher compared to financial year ended 2016. However, the maintenance costs for the investment properties have increased as a result of the completion of construction of the investment properties held by the Group during the financial period as well as higher share of expenses from the associate company, Central i-City Real Estate Sdn Bhd which amounted to RM2.9 million due to the pre-opening leasing expenses incurred for the Central i-City Mall.

**c) Leisure**

The segment showed favorable results for the financial year ended 31 December 2017 as compared with financial year ended 31 December 2016 due to better cost management.

CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR QUARTER ENDED  
31 DECEMBER 2017 - UNAUDITED**15 Comment on material changes in profit before taxation of the current quarter compared with the preceding quarter**

	<b>Current Quarter 31.12.2017 RM'000</b>	<b>Preceding Quarter 30.09.2017 RM'000</b>	<b>Changes %</b>
Revenue	129,106	105,324	23
Share of result of associates	(1,052)	(1,183)	11
Profit before tax	27,244	28,556	(5)

The Group registered higher revenue with lower profit before tax of RM129.1 million and RM27.2 million respectively for the current quarter as compared to RM105.3 million and RM28.6 million respectively for the preceding quarter. The reduction in profit is mainly due to one off expense incurred for the cost of upkeep and improvement of the infrastructures of the township.

**16 Commentary on prospects – next financial year**

i-SOHO and i-Suite were completed and handed over to the purchasers in early Q2 2017 and Q4 2017 respectively. Liberty, Parisien, and Hyde towers are expected to be completed and handed over in Q3 2018. The progressive completion of the projects as well as the continuous sales from the ongoing projects will result in better financial performance for the Property Development segment for the financial year ending 31 December 2018 as compared to financial year ended 31 December 2017.

The Group's unbilled sales as at 31 December 2017 stood at RM274.0 million as compared to RM303.3 million as at 30 September 2017. This slight drop is due to the completion of i-Suite project. The continuous sale of 8 Kia Peng and other on-going projects would contribute positively towards the unbilled sales in financial year ending 31 December 2018.

The Board expects the Property Development segment to continue to contribute positively to the Group's performance for the financial year ending 31 December 2018.

At the same time, the opening of the Central i-City Mall in the last quarter of 2018 will help to cement i-City's position as a Tourism Destination.

Barring any unforeseen circumstances and based on the aforementioned factors, the Board is confident that the Group would achieve commendable operating results for forthcoming financial year ending 31 December 2018.

CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR QUARTER ENDED  
31 DECEMBER 2017 - UNAUDITED**17 Tax expense**

	Quarter ended/ Three months ended		Year to date/ Twelve months ended	
	31.12.2017 RM'000	31.12.2016 RM'000	31.12.2017 RM'000	31.12.2016 RM'000
Taxation				
- Income tax	8,157	8,584	27,103	23,214
- Deferred tax	(137)	(1,123)	(137)	(1,289)
	<u>8,020</u>	<u>7,461</u>	<u>26,966</u>	<u>21,925</u>
Under/(Over) provision in prior year				
- Income tax	(36)	(149)	1,941	(124)
- Deferred tax	1,597	1,572	1,057	(223)
	<u>1,561</u>	<u>1,423</u>	<u>2,998</u>	<u>(347)</u>
Total	<u>9,581</u>	<u>8,884</u>	<u>29,964</u>	<u>21,578</u>

Overall, the effective tax rate is approximately same with the statutory tax rate.

**18 Corporate proposals**

- a) Status of the corporate proposal  
Not applicable
- b) Status of utilisation of rights issue proceeds  
The right issue proceed raised in financial year 2014 has been fully utilized.

**19 Group borrowings and debt securities**

The Group has no borrowing as at 31 December 2017 other than the liability components of remaining unconverted balance of more than 72.2million five year 2% to 3% irredeemable convertible unsecured loan stocks ("ICULS") of more than RM36.1 million; 264.0 million five year 3% to 5% redeemable convertible unsecured loan stocks ("RCULS-A") of RM132.0 million; and 138.0 million five year 3% to 5% redeemable convertible unsecured loan stocks ("RCULS-B") of RM69.0 million.

As at 31 December 2017	Non-current RM'000	Repayable within one year RM'000
<b>Unsecured</b>		
Irredeemable Convertible Unsecured Loan Securities ("ICULS")	967	1,085
Redeemable Convertible Unsecured Loan Securities ("RCULS")	<u>192,901</u>	<u>10,050</u>
	<u>193,868</u>	<u>11,135</u>
<b>As at 31 December 2016</b>	<b>Non-current RM'000</b>	<b>Repayable within one year RM'000</b>
<b>Unsecured</b>		
Irredeemable Convertible Unsecured Loan Securities ("ICULS")	1,952	1,117
Redeemable Convertible Unsecured Loan Securities ("RCULS")	<u>192,106</u>	<u>8,040</u>
	<u>194,058</u>	<u>9,157</u>

CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR QUARTER ENDED  
31 DECEMBER 2017 - UNAUDITED**20 Material litigation**

The Group is not engaged in any material litigation as at 21 February 2018, the latest practicable date which is not earlier than 7 days from the date of issue of this quarterly report.

**21 Dividend**

In respect of the financial year ended 31 December 2017, a final single tier dividend amounting to approximately RM23.0 million representing approximately 30% of the Group's post tax profits has been proposed by the Directors for shareholders' approval at the forthcoming Annual General Meeting.

The Dividend per Ordinary Share ("DPS") shall take into account the potential additional number of ICULS that may be converted up to the entitlement date. The payment and entitlement dates will be announced at a later date.

**22 Earnings per share**

## (i) Basic Earnings per Share

	Quarter ended/ Three months ended		Year to date/ Twelve months ended	
	31.12.2017	31.12.2016	31.12.2017	31.12.2016
Profit attributable to owners of the parent (RM'000)	17,660	14,155	75,476	66,634
Weighted average number of ordinary shares in issue ('000)	1,061,314	1,061,314	1,061,314	1,061,314
Basic earnings per share (sen)	1.66	1.33	7.11	6.28

## (ii) Diluted Earnings per Share

	Quarter ended/ Three months ended		Year to date/ Twelve months ended	
	31.12.2017	31.12.2016	31.12.2017	31.12.2016
Profit attributable to owners of the parent (RM'000)	17,660	14,155	75,476	66,634
After tax effects of interest	-	-	118	483
Weighted average number of ordinary shares in issue ('000)	1,061,314	1,061,314	1,061,314	1,061,314
Effect of dilution ('000)	254,326	254,326	254,326	254,326
Diluted earnings per share (sen)	1.34	1.08	5.75	5.10

**23 Note to consolidated statements of comprehensive income**

	Quarter ended/ Three months ended		Year to date/ Twelve months ended	
	31.12.2017 RM'000	31.12.2016 RM'000	31.12.2017 RM'000	31.12.2016 RM'000
Profit before taxation for the financial year is arrived at after crediting:				
Interest income	1,430	1,223	7,105	4,706
Other income	1,253	371	3,219	8,817
and charging:				
Depreciation of property, plant and equipment	3,091	4,128	14,666	16,954
Allowance for diminution of receivables	1,286	2,276	1,286	2,276

CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR QUARTER ENDED  
31 DECEMBER 2017 - UNAUDITED**24 Disclosure of realised and unrealised profits**

	<b>Year to date/ Twelve months ended 31.12.2017 RM'000</b>	<b>Year to date/ Twelve months ended 31.12.2016 RM'000</b>
Total retained earnings of I-Berhad and its subsidiaries:		
- Realised	210,826	149,215
- Unrealised	19,535	19,611
	<hr/> 230,361	<hr/> 168,826
Total share of accumulated losses from associates:		
- Realised	(4,415)	(1,504)
	<hr/> 225,946	<hr/> 167,322
Consolidation adjustments	95	2,174
Total retained earnings as per consolidated accounts	<hr/> 226,041	<hr/> 169,496

**25 Authorisation for issue**

The interim financial report was authorised for issue by the Board of Directors in accordance with a resolution of the Directors on 27 February 2018.