



**SUMMARY OF KEY FINANCIAL INFORMATION FOR THE THIRD QUARTER ENDED
31 DECEMBER 2013**

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	CURRENT YEAR QUARTER ENDED 31.12.2013 UNAUDITED RM'000	PRECEDING YEAR CORRESPONDING QUARTER ENDED 31.12.2012 UNAUDITED RM'000	CURRENT YEAR TO-DATE 31.12.2013 UNAUDITED RM'000	PRECEDING YEAR TO-DATE 31.12.2012 UNAUDITED RM'000
1. Revenue for continuing and discontinued operations	8,215	9,748	26,521	32,165
2. (Loss) / Profit before tax for continuing and discontinued operations	(6,086)	(648)	(9,538)	2,518
3. (Loss) / Profit after tax for continuing and discontinued operations	(6,088)	(705)	(9,668)	2,326
4. (Loss)/Profit attributable to owners of the parent	(3,954)	(818)	(7,434)	2,099
5 Total comprehensive (loss)/ income attributable to owners of the parent	(3,161)	58	(4,159)	4,824
6. Basic (loss) / earnings per share (nearest sen)	(1.73)	(0.36)	(3.25)	0.92
7. Proposed/declared dividend per share (sen)	-	-	-	-
	As At Current Quarter		As At Preceding Financial Year End	
Net asset per share attributable to owners of the parent (RM)	0.65		0.67	



**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER
COMPREHENSIVE INCOME FOR THE THIRD QUARTER ENDED 31 DECEMBER 2013**

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	CURRENT YEAR QUARTER ENDED 31.12.2013 UNAUDITED	PRECEDING YEAR CORRESPONDING QUARTER ENDED 31.12.2012 UNAUDITED	CURRENT YEAR TO-DATE 31.12.2013 UNAUDITED	PRECEDING YEAR TO-DATE 31.12.2012 UNAUDITED
	RM'000	RM'000	RM'000	RM'000
<u>Continuing operations</u>				
Revenue	8,215	8,316	23,706	27,929
Operating expenses	(7,273)	(7,375)	(20,952)	(23,719)
Other income / (expenses)	187	(45)	347	69
Profit from operations	1,129	896	3,101	4,279
Finance Cost	(1,104)	(1,154)	(3,346)	(3,491)
Impairment loss on goodwill on consolidation	-	-	(3,000)	-
Gain on initial measurement of other investment	-	-	-	4,000
(Loss) / Profit before tax	25	(258)	(3,245)	4,788
Taxation	(2)	(57)	(130)	(192)
(Loss) / Profit after tax	23	(315)	(3,375)	4,596
<u>Discontinued operations</u>				
Loss on disposal of subsidiary company	(6,111)	-	(6,111)	-
Loss for the period from discontinued operations	-	(390)	(182)	(2,270)
(Loss) / Profit for the period	(6,088)	(705)	(9,668)	2,326
Other comprehensive income				
Items which may be subsequently reclassified to profit or loss :				
Foreign currency translation	793	876	3,275	2,725
Total comprehensive (loss) /income for the period	(5,295)	171	(6,393)	5,051



**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER
COMPREHENSIVE INCOME FOR THE THIRD QUARTER ENDED 31 DECEMBER 2013
(CONT'D)**

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	CURRENT YEAR QUARTER ENDED 31.12.2013 UNAUDITED RM'000	PRECEDING YEAR CORRESPONDING QUARTER ENDED 31.12.2012 UNAUDITED RM'000	CURRENT YEAR TO-DATE 31.12.2013 UNAUDITED RM'000	PRECEDING YEAR TO-DATE 31.12.2012 UNAUDITED RM'000
(Loss) / Profit attributable to :				
- Owners of the parent	(3,954)	(818)	(7,434)	2,099
- Non-controlling interest	(2,134)	113	(2,234)	227
	<u>(6,088)</u>	<u>(705)</u>	<u>(9,668)</u>	<u>2,326</u>
Total comprehensive(loss) / income attributable to :				
- Owners of the parent	(3,161)	58	(4,159)	4,824
- Non-controlling interest	(2,134)	113	(2,234)	227
	<u>(5,295)</u>	<u>171</u>	<u>(6,393)</u>	<u>5,051</u>
(Loss) / Earnings per ordinary share (sen)				
Basic and diluted				
- Continuing operations	0.94	(0.19)	(0.50)	1.91
- Discontinued operations	(2.67)	(0.17)	(2.75)	(0.99)
	<u>(1.73)</u>	<u>(0.36)</u>	<u>(3.25)</u>	<u>0.92</u>

(The Unaudited Condensed Consolidated Statement of Comprehensive Income Should Be Read In
Conjunction With The Audited Financial Statements For The Year Ended 31 March 2013).



**NOTES TO CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME FOR THE THIRD QUARTER ENDED 31 DECEMBER
2013**

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	CURRENT YEAR QUARTER ENDED 31.12.2013 UNAUDITED	PRECEDING YEAR CORRESPONDING QUARTER ENDED 31.12.2012 UNAUDITED	CURRENT YEAR TO-DATE 31.12.2013 UNAUDITED	PRECEDING YEAR TO-DATE 31.12.2012 UNAUDITED
	RM'000	RM'000	RM'000	RM'000
<u>Income</u>				
Interest income	-	2	4	7
Foreign exchange gains/(loss)	138	(89)	293	(224)
Gain on disposal of property, plant & equipment	-	-	-	155
Other income	49	42	50	133
	<u>187</u>	<u>(45)</u>	<u>347</u>	<u>71</u>
<u>Expenses</u>				
Depreciation and amortisation	263	298	830	993
Interest expenses	1,104	1,209	3,524	3,731
Impairment loss on goodwill	-	-	3,000	-
Loss on disposal of subsidiary	6,111	-	6,111	-
Impairment loss on trade receivable	-	-	-	212

There is no income or expenses in relation to the below items :

- i) provision for and write off of receivables;
- ii) provision for and write off of inventories;
- iii) gain or loss on derivatives;
- iv) gain or loss on disposal of quoted investments or properties; and
- v) exceptional items.



TURIYA BERHAD (55576-A)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2013

	31 December 2013 (UNAUDITED) RM'000	31 March 2013 (AUDITED) RM'000
ASSETS		
<u>Non-current Assets</u>		
Property, Plant and Equipment	15,032	16,083
Investment Property	140,132	140,016
Other Investments	12,500	12,500
Intangible Assets	23,047	31,861
	190,711	200,460
<u>Current Assets</u>		
Inventories	2,084	2,123
Trade Receivables	4,821	5,199
Other Receivables, Deposit and Prepayments	16,653	20,529
Tax Recoverable	46	46
Cash and Bank Balances	2,771	2,284
	26,375	30,181
TOTAL ASSETS	217,086	230,641
EQUITY AND LIABILITIES		
<u>Equity Attributable To Equity Holders Of The Company</u>		
Share Capital :		
Ordinary Shares	228,728	228,728
Reserves	(80,204)	(76,045)
	148,524	152,683
Non-controlling Interest	(90)	2,092
Total Equity	148,434	154,775
<u>Non-current Liabilities</u>		
Borrowings	51,466	54,027
Deferred Tax Liabilities	99	95
	51,565	54,122
<u>Current Liabilities</u>		
Trade Payables	2,169	1,443
Other Payables and Accruals	5,120	8,429
Amount due to holding company	3,064	4,087
Bank Overdraft	2,270	2,519
Other Short Term Borrowings	4,464	5,257
Tax Payable	-	9
	17,087	21,744
Total Liabilities	68,652	75,866
TOTAL EQUITY AND LIABILITIES	217,086	230,641
NET ASSETS PER SHARE ATTRIBUTABLE TO OWNERS OF THE PARENT (RM)	0.65	0.67

(The Unaudited Condensed Consolidated Statement of Financial Position Should Be Read In Conjunction With The Audited Financial Statements For The Year Ended 31 March 2013).



CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE THIRD QUARTER ENDED 31 DECEMBER 2013

	← Attributable to owners of the parent →								
	← Non Distributable →								
	Share Capital	Share Premium	Capital Reserve	Fair Value Reserve	Foreign Exchange Reserve	Accumulated Loss	TOTAL	Non-controlling Interests	Total Equity
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
9 Months Ended 31 December 2013									
At 1 April 2013	228,728	52,050	-	-	6,879	(134,974)	152,683	2,092	154,775
Disposal of Subsidiary	-	-	-	-	-	-	-	52	52
Comprehensive income for the period	-	-	-	-	3,275	(7,434)	(4,159)	(2,234)	(6,393)
At 31 December 2013	228,728	52,050	-	-	10,154	(142,408)	148,524	(90)	148,434
9 Months Ended 31 December 2012									
At 1 April 2012	228,728	52,050	-	-	4,748	(114,566)	170,960	4,294	175,254
Comprehensive income for the period	-	-	-	-	2,725	2,099	4,824	227	5,051
At 30 September 2012	228,728	52,050	-	-	7,473	(112,467)	175,784	4,521	180,305

(The Unaudited Condensed Consolidated Statement Of Changes In Equity Should Be Read In Conjunction With The Audited Financial Statements For The Year Ended 31 March 2013).



TURIYA BERHAD (55576-A)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE THIRD QUARTER ENDED 31 DECEMBER 2013

	2013 9 Months Ended 31 December UNAUDITED RM'000	2012 9 Months Ended 31 December UNAUDITED RM'000
(Loss) / Profit before tax		
- Continuing operations	(3,245)	4,788
- Discontinued operations	(6,293)	(2,270)
	<u>(9,538)</u>	<u>2,518</u>
<u>Adjustment For :</u>		
Depreciation and amortisation	830	993
Gain on remeasurement of other investment	-	(4,000)
Interest expense	3,524	3,731
Interest income	(4)	(7)
Gain on disposal of property, plant and equipment	-	(155)
Provision for Doubtful debts	-	212
Others	-	11
Loss on disposal of subsidiary companies	6,111	-
Impairment loss on goodwill	3,000	-
Operating Profit Before Changes In Working Capital	<u>3,923</u>	<u>3,303</u>
<u>Changes In Working Capital</u>		
Net Changes In Current Assets	3,297	3,967
Net Changes In Current Liabilities	<u>784</u>	<u>336</u>
Cash Generated From Operations	8,004	7,606
Tax Paid	(88)	(155)
Interest Paid	(3,524)	(3,731)
Net Cash From Operating Activities	<u>4,392</u>	<u>3,720</u>
<u>Investing Activities</u>		
Other investment	-	(4,500)
Purchase of property, plant and equipment	(500)	(427)
Dividend paid	-	(387)
Proceeds from disposal of P.P.E & quoted investment	-	268
Net cash outflow from disposal of subsidiary	(49)	-
Interest received	4	7
Net Cash used in Investing Activities	<u>(545)</u>	<u>(5,039)</u>
<u>Financing Activities</u>		
Net Repayment of bank borrowings, representing net cash used on financing activities	(4,239)	(1,860)
Net Changes In Cash & Cash Equivalent	<u>(392)</u>	<u>(3,179)</u>
Cash & Cash Equivalent At Beginning Of The Year	(234)	1,329
Currency translation difference	1,127	1,717
Cash & Cash Equivalent At End Of The Year (Note 1)	<u><u>501</u></u>	<u><u>(133)</u></u>

(The Unaudited Condensed Consolidated Statement of Cash Flow Should Be Read In Conjunction With The Audited Financial Statements For The Year Ended 31 March 2013).



NOTES TO CONDENSED CONSOLIDATED STATEMENT CASH FLOW FOR THE THIRD QUARTER ENDED 31 DECEMBER 2013

1) Cash and cash equivalents at end of the period comprises of:-

	2013	2012
	31 December	31 December
	UNAUDITED	UNAUDITED
	RM'000	RM'000
	<u> </u>	<u> </u>
Bank Overdraft		
- Continuing operations	(2,270)	(2,268)
Cash at Bank and Short Term Deposit		
- Continuing operations	2,771	2,135
- Discontinued operations	-	-
	2,771	2,135
	<u> </u>	<u> </u>
	<u>501</u>	<u>(133)</u>



Part A – Explanatory Notes Pursuant to Financial Reporting Standards (“FRS”) 134 Interim Financial Reporting

1 Basis of preparation

This condensed consolidated interim financial statements (Condensed Report) has been prepared in accordance with MFRS 134: Interim Financial Reporting and paragraph 9.22 (Appendix 9B Part A) of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad. This Condensed Report also complies with IAS 34: Interim Financial Reporting issued by the International Accounting Standards Board (IASB).

The significant accounting policies and methods of computation adopted in the preparation of this Condensed Report are consistent with those adopted in the audited financial statements of the Company for the financial year ended 31 March 2013 except for the adoption of the following new Malaysian Financial Reporting Standards (“MFRS”) and IC Interpretations (“IC Int.”):

MFRSs/IC Interpretation

MFRS 10	Consolidated Financial Statements
MFRS 11	Joint Arrangements
MFRS 12	Disclosure of Interests in Other Entities
MFRS 13	Fair Value Measurement
MFRS 119	Employee Benefits
MFRS 127	Separate Financial Statements
MFRS 128	Investments in Associates and Joint Ventures
Amendments to MFRS 1	First Time Adoption of Financial Reporting Standards
Amendments to MFRS 7	Financial Instruments: Disclosures
Amendments to MFRS 10	Consolidated Financial Statements
Amendments to MFRS 11	Joint Arrangements
Amendments to MFRS 12	Disclosure of Interests in Other Entities
Amendments to MFRS 101	Presentation of Financial Statements
Amendments to MFRS 116	Property, plant and equipment
Amendments to MFRS 132	Financial Instruments: Presentation
Amendments to MFRS 134	Interim Financial Reporting
IC Int. 20	Stripping Costs in the Production Phase of a Surface Mine
IC Int. 2	Members’ Shares in Co-operative Entities & Similar Instruments

The adoption of the above MFRS does not have any significant effect on the financial statements of the Group and the Company.



The Group has not applied in advance the following MFRSs, Amendments to MFRSs and IC Interpretations that have been issued by MASB but not yet effective for the current financial year:

		Effective for annual periods beginning on or after
MFRS 9	Financial Instruments (IFRS 9 issued by IASB in November 2009 and October 2010)	1 January 2015
Amendments to MFRS 10	Consolidated Financial Statements	1 January 2014
Amendments to MFRS 12	Disclosure of Interests in Other Entities	1 January 2014
Amendments to MFRS 127	Separate Financial Statements	1 January 2014
Amendments to MFRS 132	Offsetting Financial Assets and Financial Liabilities	1 January 2014
Amendments to MFRS 136	Recoverable Amount Disclosures for Non-Financial Assets (Amendment to MFRS 136)	1 January 2014
Amendments to MFRS 139	Novation of Derivatives and Continuation of Hedge Accounting (Amendments to MFRS 139)	1 January 2014
IC Int 21	Levies	1 January 2014

The Condensed Report should be read in conjunction with the audited financial statements of the Company for the financial year ended 31 March 2013 and the accompanying explanatory notes attached to this Condensed Report.

2 Auditors' Report on preceding Annual Financial Statements

The Auditors' Report on the preceding Annual Financial Statements of the Company for the financial year ended 31 March 2013 was subjected to audit qualification as follows:-

Qualified Opinion

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion paragraph, the financial statements give a true and fair view of the financial position of the Group and of the Company as at 31 March 2013 and of their financial performance and cash flows for the financial year then ended in accordance with the Malaysian Financial Reporting Standards, International Financial Reporting Standards and the requirements of the Companies Act, 1965 in Malaysia.

Basis for Qualified Opinion

As disclosed in Note 12 to the Annual Financial Statements, the audited financial statements of the subsidiaries, namely Amcare Labs International Inc, and its subsidiaries, Amcare Labs Emirates Limited, Amcare Do Brazil Consultoria Ltda, Amcare Citogenix Servicos Biologicos Ltda and Amcare Insitus Servicos Mrdicose Laboratoriais Ltda, for the financial year ended 31 March 2013 were not made available for our review. The audited financial statements of the Group have been consolidated using the unaudited management financial statements of the said subsidiaries for the financial year ended 31 March 2013.



2 Auditors' Report on preceding Annual Financial Statements (Cont'd)

We were unable to obtain sufficient and appropriate evidence as to whether the financial statements of the said subsidiaries that have been consolidated with the financial statements of the Company for the financial year ended 31 March 2013 are in a form and content appropriate and proper for the purpose of the preparation of the consolidated financial statements for the year ended 31 March 2013 including the goodwill in respect of the healthcare segment.

Current Status

The audit of the affected subsidiaries is still ongoing and steps are being taken to complete and finalise the audit as soon as possible.

3 Seasonal or cyclical factors

The Group's results for the current reporting quarter were not materially affected by any seasonal or cyclical factors.

4 Unusual items due to their nature, size or incidence

There were no unusual items affecting assets, liabilities, equity, net income, or cash flow during the current reporting quarter as well as the financial year-to-date.

5 Changes in estimates

There were no material changes in estimates of amounts reported in prior interim periods of the current financial period or in prior financial years that have a material effect in the current quarter.

6 Debt and equity securities

There were no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the current reporting quarter and financial year-to-date.

7 Dividend paid

There were no dividends paid during the quarter ended 31 December 2013 and financial year-to-date.

8. Significant events

There were no material significant events that took place during this current quarter other than that on 20 December 2013, Amcare Labs International Inc, an indirect subsidiary company entered into an agreement to disposed its entire equity interest in Amcare Do Brasil Consultoria Ltda for a cash consideration of one Brazilian Real. The disposal price took into account the existing liabilities of Amcare (Brazil) and the future capital commitment of Amcare Labs International Inc. to support the continuation on its operation.



9 Operating Segments

The operating segments analysis are as follows :-

(a) By Activity

(i) Current year quarter ended 31 December 2013

	Investment Holdings RM'000	Investment Property RM'000	Semi Conductor RM'000	Health Care RM'000	Elimination RM'000	Total RM'000
Revenue						
External revenue	845	2,436	4,529	405	-	8,215
Intersegment revenue	707	-	4	-	(711)	-
	<u>1,552</u>	<u>2,436</u>	<u>4,533</u>	<u>405</u>	<u>(711)</u>	<u>8,215</u>
Results						
Segment results	(690)	2,041	(308)	(6,025)	-	(4,982)
Interest income	-	-	-	-	-	-
Finance costs	-	(1,048)	(56)	-	-	(1,104)
	<u>(690)</u>	<u>993</u>	<u>(364)</u>	<u>(6,025)</u>	<u>-</u>	<u>(6,086)</u>

Reconciliation of Group's loss before taxation :-

Total loss for the reportable segments	<u>RM'000</u> (6,086)
Share of results of jointly controlled companies	-
Loss before taxation	<u>(6,086)</u>

(ii) Previous year quarter ended 31 December 2012

	Investment Holdings RM'000	Investment Property RM'000	Semi Conductor RM'000	Health Care RM'000	Elimination RM'000	Total RM'000
Revenue						
External revenue	924	2,539	3,638	2,647	-	9,748
Intersegment revenue	1,062	-	86	-	(1,148)	-
	<u>1,986</u>	<u>2,539</u>	<u>3,724</u>	<u>2,647</u>	<u>(1,148)</u>	<u>9,748</u>
Results						
Segment results	(350)	1,915	(1,119)	113	-	559
Interest income	2	-	-	-	-	2
Finance costs	(2)	(1,110)	(42)	(55)	-	(1,209)
	<u>(350)</u>	<u>805</u>	<u>(1,161)</u>	<u>58</u>	<u>-</u>	<u>(648)</u>

Reconciliation of Group's loss before taxation :-

Total loss for the reportable segments	<u>RM'000</u> (648)
Share of results of jointly controlled companies	-
Loss before taxation	<u>(648)</u>



9 Operating Segments (cont'd)

The operating segments analysis are as follows :- (cont'd)

Performance analysis of current period by activity for quarter ended 31 December 2013

a) Investment holdings:

The external revenue is lower in this quarter and performance results in this segment declined as compared to the previous year quarter mainly due to decrease in management fee income.

b) Investment property:

The result in this quarter was slightly higher compared to previous year quarter due to lower operating and finance costs.

c) Semi Conductor :

The revenue in this segment was higher as compared to previous year quarter due to higher sales in machinery, hence the segment results improved accordingly.

d) Health Care:

As compared to previous year corresponding quarter, the decrease in the revenue and the loss in this segment is due to the exclusion of Brazil operations following the disposal of subsidiary company in Brazil, the control of which was hand over to Brazillian partners at the beginning of the quarter, resulting in sales & purchase agreement signed on 20 December 2013.

(iii) Current year to date ended 31 December 2013

	Investment Holdings	Investment Property	Semi Conductor	Health Care	Elimination	Total
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Revenue						
External revenue	2,573	7,238	11,859	4,851	-	26,521
Intersegment revenue	2,168	-	484	-	(2,652)	-
	<u>4,741</u>	<u>7,238</u>	<u>12,343</u>	<u>4,851</u>	<u>(2,652)</u>	<u>26,521</u>
Results						
Segment results	(2,096)	5,672	(3,741)	(5,853)	-	(6,018)
Interest income	2	-	1	1	-	4
Finance costs	-	(3,191)	(155)	(178)	-	(3,524)
	<u>(2,094)</u>	<u>2,481</u>	<u>(3,895)</u>	<u>(6,030)</u>	<u>-</u>	<u>(9,538)</u>

Reconciliation of Group's loss before taxation :-

Total loss for the reportable segments	<u>RM'000</u> (9,538)
Share of results of jointly controlled companies	-
Loss before taxation	<u>(9,538)</u>



9 Operating Segments (cont'd)

The operating segments analysis are as follows :- (cont'd)

(iv) Previous year to date ended 31 December 2012

	Investment Holdings RM'000	Investment Property RM'000	Semi Conductor RM'000	Health Care RM'000	Elimination RM'000	Total RM'000
Revenue						
External revenue	2,506	7,281	13,590	8,788	-	32,165
Intersegment revenue	3,070	-	286	-	(3,356)	-
	<u>5,576</u>	<u>7,281</u>	<u>13,876</u>	<u>8,788</u>	<u>(3,356)</u>	<u>32,165</u>
Results						
Segment results	2,009	5,533	(2,755)	1,453	-	6,240
Interest income	4	-	1	2	-	7
Finance costs	(5)	(3,376)	(110)	(239)	-	(3,730)
	<u>2,008</u>	<u>2,157</u>	<u>(2,864)</u>	<u>1,216</u>	<u>-</u>	<u>2,517</u>

Reconciliation of Group's profit before taxation :-

Total profit for the reportable segments	<u>RM'000</u> 2,517
Share of results of jointly controlled companies	-
Profit before taxation	<u>2,517</u>

Performance analysis of current year by activity for current year to date ended 31 December 2013

a) Investment Holdings:

The results in this segment are lower as compared to the previous year to date mainly due to a gain on initial measurement of other investment during previous year.

b) Investment property:

The performance in this segment was slightly higher as compared to previous year to date due to lower operating cost.

c) Semi Conductor:

The revenue in this segment has declined as compared to previous year to date due to lower sales in line with the slowdown in the semiconductor industry. The segment results declined mainly due to impairment loss on goodwill and lower sales.



9 Operating Segments (cont'd)

The operating segments analysis are as follows :- (cont'd)

d) Health Care

The loss in this segment is mainly attributable to loss on disposal of subsidiary Company in Brazil, the control of which was hand over to Brazillian partners at the beginning of the quarter resulting in sales & purchase agreement signed on 20 December 2013.

b) By Geographical / Location

(i) Current year quarter ended 31 December 2013

	Malaysia RM'000	Singapore RM'000	China RM'000	US RM'000	Brazil RM'000	Elimination RM'000	Total RM'000
Revenue							
External revenue	3,281	4,191	338	405	-	-	8,215
Intersegment revenue	376	331	4	-	-	(711)	-
	<u>3,657</u>	<u>4,522</u>	<u>342</u>	<u>405</u>	<u>-</u>	<u>(711)</u>	<u>8,215</u>
Results							
Segment results	1,549	(357)	(139)	(6,035)	-	-	(4,982)
Interest income	-	-	-	-	-	-	-
Finance costs	(1,048)	(56)	-	-	-	-	(1,104)
	<u>501</u>	<u>(413)</u>	<u>(139)</u>	<u>(6,035)</u>	<u>-</u>	<u>-</u>	<u>(6,086)</u>

Reconciliation of Group's loss before taxation :-

Total loss for the reportable segments	<u>RM'000</u> (6,086)
Share of results of jointly controlled companies	<u>-</u>
Loss before taxation	<u>(6,086)</u>



9 Operating Segments (cont'd)

The operating segments analysis are as follows :- (cont'd)

ii) Previous year quarter ended 31 December 2012

	Malaysia RM'000	Singapore RM'000	China RM'000	US RM'000	Brazil RM'000	Elimination RM'000	Total RM'000
Revenue							
External revenue	3,464	3,314	323	1,215	1,432	-	9,748
Intersegment revenue	387	697	64	-	-	(1,148)	-
	<u>3,851</u>	<u>4,011</u>	<u>387</u>	<u>1,215</u>	<u>1,432</u>	<u>(1,148)</u>	<u>9,748</u>
Results							
Segment results	1,278	(647)	(185)	448	(335)	-	559
Interest income	1	-	1	-	-	-	2
Finance costs	(1,109)	(42)	(3)	-	(55)	-	(1,209)
	<u>170</u>	<u>(689)</u>	<u>(187)</u>	<u>448</u>	<u>(390)</u>	<u>-</u>	<u>(648)</u>

Reconciliation of Group's loss before taxation :-

	<u>RM'000</u>
Total loss for the reportable segments	(648)
Share of results of jointly controlled companies	<u>-</u>
Loss before taxation	<u>(648)</u>

Performance analysis of current period by geographical / location for quarter ended 31 December 2013

a) Malaysia:

The results in this segment are higher despite lower revenue mainly due to reduction in operating and finance cost.

b) Singapore:

The increase in revenue as compared to previous year quarter contributed to the improved performance in this segment.



9 Operating Segments (cont'd)

The operating segments analysis are as follows :- (cont'd)

c) China:

The result in this segment has slightly improved due to marginal increase in sales during the quarter as compared to previous year quarter.

d) US

The results in this segment are lower due to loss on disposal of subsidiary company in Brazil during the quarter as compared to previous year quarter.

e) Brazil

The results in this segment were not comparable following the disposal of subsidiary companies in Brazil during the current quarter.

(iii) Current year to date ended 31 December 2013

	Malaysia RM'000	Singapore RM'000	China RM'000	US RM'000	Brazil RM'000	Elimination RM'000	Total RM'000
Revenue							
External revenue	9,811	10,533	1,326	2,036	2,815	-	26,521
Intersegment revenue	1,190	978	484	-	-	(2,652)	-
	<u>11,001</u>	<u>11,511</u>	<u>1,810</u>	<u>2,036</u>	<u>2,815</u>	<u>(2,652)</u>	<u>26,521</u>
Results							
Segment results	4,171	(4,141)	(113)	(5,930)	(5)	-	(6,018)
Interest income	2	-	1	-	1	-	4
Finance costs	(3,191)	(152)	(3)	-	(178)	-	(3,524)
	<u>982</u>	<u>(4,293)</u>	<u>(115)</u>	<u>(5,930)</u>	<u>(182)</u>	<u>-</u>	<u>(9,538)</u>

Reconciliation of Group's loss before taxation :-

Total loss for the reportable segments	<u>RM'000</u> (9,538)
Share of results of jointly controlled companies	-
Loss before taxation	<u>(9,538)</u>



9 Operating Segments (cont'd)

The operating segments analysis are as follows :- (cont'd)

(iv) Previous year to date ended 31 December 2012

	Malaysia RM'000	Singapore RM'000	China RM'000	US RM'000	Brazil RM'000	Elimination RM'000	Total RM'000
Revenue							
External revenue	9,788	12,087	1,502	4,552	4,236	-	32,165
Intersegment revenue	1,054	2,174	128	-	-	(3,356)	-
	<u>10,842</u>	<u>14,261</u>	<u>1,630</u>	<u>4,552</u>	<u>4,236</u>	<u>(3,356)</u>	<u>32,165</u>
Results							
Segment results	7,655	(2,294)	(574)	4,290	(2,837)	-	6,240
Interest income	3	1	1	-	2	-	7
Finance costs	(3,376)	(110)	(4)	-	(240)	-	(3,730)
	<u>4,282</u>	<u>(2,403)</u>	<u>(577)</u>	<u>4,290</u>	<u>(3,075)</u>	<u>-</u>	<u>2,517</u>

Reconciliation of Group's profit before taxation :-

Total profit for the reportable segments	<u>RM'000</u> 2,517
Share of results of jointly controlled companies	-
Profit before taxation	<u>2,517</u>

Performance analysis of current year by geographical / location for current year to date ended 31 December 2013

a) Malaysia:

The results in this segment are lower as compared to the previous year mainly due to a gain on initial measurement of other investment during last period.

b) Singapore:

The performance in this segment is lower due to impairment loss on goodwill and declining in sales as the sector is facing lower demand in competitive market.

c) China:

The results in this segment has improved due to improvement in profit margin.



9 Operating Segments (cont'd)

The operating segments analysis are as follows :- (cont'd)

d) US

The results and revenue in this segment are lower due to recognition of loss on disposal of subsidiary company and decrease in revenue compared to the previous year to date.

e) Brazil

The results in this segment are better following the disposal of loss making subsidiary Company during current year quarter as compared to the previous year to date, the control of which was hand over to Brazillian partners at the beginning of the quarter resulting in sales and purchase agreement signed on 20 December 2013,

10 Subsequent events

There were no material subsequent events that took place after the end of the current reporting quarter up to the date of this report that have not been reflected in the financial statements for the current reporting quarter.

11 Changes in composition of the Group

There were no changes in the composition of the Group in the current reporting quarter and financial year to date except for on December 2013, Amcare Labs International Inc, an indirect subsidiary company of the company entered into agreement to disposed its entire equity interest in Amcare Do Brasil Consultoria Ltda for a cash consideration of one Brazilian Real. The disposal took into account the existing liabilities of Amcare (Brazil) and the future capital commitment of Amcare Labs International Inc. to support the continuation on its operation.

12 Changes in contingent liabilities and contingent assets

There were no changes in the contingent liabilities or contingent assets during the current reporting quarter as well as the financial year-to-date.

13 Capital commitments

There were no capital commitments for the Group as at 31 December 2013.



14 Significant related party transactions

	Current quarter ended 31.12.2013 RM'000	Cumulative quarter ended 31.12.2013 RM'000
<u>Chase Perdana Sdn Bhd (“CPSB”)</u>		
The Company and CPSB have a common ultimate holding company :		
- Management fees received/receivable	236	673
- Rental of office received/receivable	57	171
<u>Academic Medical Centre (“AMC”)</u>		
The Company and AMC have common ultimate holding company :		
- Management fee received/receivable	520	1,630
- Supply of services received / receivable	90	270
- Rental of office received / receivable	12	35

These transactions had been entered in the ordinary course of business and have been established on an “arm’s length” basis between the parties.



Part B – Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad

15 Review of results for the current quarter ended 31 December 2013

For the three months period ended 31 December 2013, the Group recorded a loss attributable to owners of the parent of RM3.95 million as compared to a loss of RM0.81 million reported in the preceding year corresponding quarter. The loss during this quarter is higher compared to loss in the corresponding reporting period last year mainly due to loss on disposal of subsidiary company in this quarter.

The Group reported a revenue of RM8.22 million for the three month period ended 31 December 2013, which is RM1.53 million slightly lower than the preceding year corresponding quarter of RM 9.74 million. This was mainly due to lower revenue from Health Care segment.

The Group's operating results before tax for the current year quarter to date has decline with a loss of RM6.09 million as compared to a loss of RM0.65 million in preceding year corresponding quarter mainly due to loss on disposal of subsidiary company in this quarter.

16 Material changes in the loss before taxation compared with the immediate preceding quarter.

The Group recorded a loss before tax of RM6.09 million for the current reporting quarter ended 31 December 2013 as compared to a loss of RM0.73 million reported in the immediate preceding quarter ended 30 September 2013.

The higher loss in the current quarter ended 31 December 2013 was mainly due to loss on disposal of subsidiary company.

17 Current financial year prospects

The overall performance of the Group depends on the performance of the Company's subsidiaries in Singapore and China which are involved in the semiconductor related industry as well as contributions from the healthcare and medical services. The Group's performance for the coming quarter is expected to improve subject to no significant adverse changes to the global economy.

18 Profit Forecast and estimates announced or disclosed

Not applicable as there were no profit forecast or estimate that have been announced or disclosed for the financial year ending 31 March 2014.

19 Variance of actual profit from forecast profit or profit guarantee

The Company did not provide any profit forecast or guarantee during this reporting quarter.



20 Taxation

	Current quarter ended 31.12.2013 RM'000	Cumulative quarter ended 31.12.2013 RM'000
Malaysian taxation	-	-
Overseas taxation	2	130
	<u>2</u>	<u>130</u>

The Group's effective tax rate for the current quarter ended 31 December 2013 differ from the statutory rate due mainly to certain expenses which are not deductible for tax purposes and losses in certain subsidiaries which cannot be set off against taxable profits made by other subsidiaries.

21 Status of corporate proposals

There were no corporate proposals undertaken by the Company during this current reporting quarter.

22 Group borrowings and debt securities

	As at 31.12.2013 RM'000
Secured short term borrowings	6,734
Secured long term borrowings	<u>51,466</u>
Total	<u>58,200</u>

Included in the above are borrowings denominated in Singapore Dollar equivalent to approximately RM3.28 million.

23 Material litigation

There were no material litigations against or taken by the Company and the Group as at the date of this report.

24 Dividend

The Board of Directors does not recommend payment of any dividend for the current reporting quarter and financial year to date.



25 Earnings/(Loss) per share

Basic

Basic earnings/(loss) per share is calculated by dividing the (loss)/profit for the period attributable to ordinary equity holders of the parent by the weighted average number of shares in issue during the period.

	Current quarter ended 31.12.2013 (RM'000)	Cumulative quarter ended 31.12.2013 (RM'000)
Profit/(Loss) from Continuing Operations	23	(3,375)
Non-controlling interest	2,134	2,234
Profit/(Loss) for the period attributable to owners of the parent	<u>2,157</u>	<u>(1,141)</u>
Loss from Discontinued Operations	(6,111)	(6,293)
Non-controlling interest	-	-
Loss for the period attributable to owners of the parent	<u>(6,111)</u>	<u>(6,293)</u>
Weighted average number of ordinary shares in issue ('000)	228,728	228,728
Basic Earnings/(loss) per share (sen)		
- Continuing	0.94	(0.50)
- Discontinued	(2.67)	(2.75)
	<u>(1.73)</u>	<u>(3.25)</u>

26 The Group realised and unrealised profit/(loss) are as follows :

	As at 31.12.2013 (RM'000)
Total accumulated (loss)/profit of the Group :	
- Realised	(293,889)
- Unrealised	36,628
	<u>(257,261)</u>
Add : Consolidated adjustment	114,852
Total accumulated loss as per statement of financial position	<u>(142,408)</u>



TURIYA BERHAD (55576-A)
(Incorporated in Malaysia)

27 Authorisation for issue

The interim financial statements were authorised for issue by the Board of Directors.