



CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE SECOND QUARTER ENDED 30 SEPT 2014

	CURRENT YEAR QUARTER 30.09.2014 UNAUDITED	PRECEDING YEAR CORRESPONDING QUARTER 30.09.2013 UNAUDITED	CURRENT YEAR To-Date 30.09.2014 UNAUDITED	PRECEDING YEAR CORRESPONDING PERIOD 30.09.2013 UNAUDITED
	RM'000	RM'000	RM'000	RM'000
Revenue	7,187	8,850	14,138	18,306
Operating expenses	(5,697)	(8,217)	(11,328)	(16,497)
Other income / (expenses)	(139)	(177)	(84)	160
Profit from operations	1,351	456	2,726	1,969
Finance Cost	(1,037)	(1,191)	(2,101)	(2,420)
Impairment loss on goodwill on consolidation	-	-	-	(3,000)
Profit/(loss) before tax	314	(735)	625	(3,451)
Taxation	-	(62)	-	(128)
Profit/(loss) for the period	314	(797)	625	(3,579)
Other comprehensive income				
Items which may be reclassified subsequently to profit or loss :				
Foreign currency translation	(163)	1,020	(361)	2,483
Total comprehensive income/(loss) for the period	151	223	264	(1,096)
Profit/(loss) attributable to :				
- Owners of the parent	351	(704)	592	(3,480)
- Non-controlling interest	(37)	(93)	33	(99)
	314	(797)	625	(3,579)
Total comprehensive income /(loss) attributable to :				
- Owners of the parent	188	315	231	(998)
- Non-controlling interest	(37)	(92)	33	(98)
	151	223	264	(1,096)
Earnings per share attributable to equity holder of the parent				
- Basic /diluted (Sen)	0.15	(0.31)	0.26	(1.52)
	0.15	(0.31)	0.26	(1.52)

(The unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2014)



NOTES TO CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE SECOND QUARTER ENDED 30 SEPT 2014

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	CURRENT YEAR QUARTER 30.09.2014 UNAUDITED	PRECEDING YEAR CORRESPONDING QUARTER 30.09.2013 UNAUDITED	CURRENT YEAR TO-DATE 30.09.2014 UNAUDITED	PRECEDING YEAR CORRESPONDING PERIOD 30.09.2013 UNAUDITED
	RM'000	RM'000	RM'000	RM'000
<u>Income</u>				
Interest income	-	1	-	4
Foreign exchange (loss)/gain	(223)	(179)	(179)	155
Sales of production scrap items	7	-	7	-
Gain on disposal of property, plant & equipment	29	-	29	-
Other income	48	1	59	1
	<u>(139)</u>	<u>(177)</u>	<u>(84)</u>	<u>160</u>
<u>Expenses</u>				
Depreciation and amortisation	247	283	487	567
Interest expenses	1,037	1,191	2,101	2,420
Impairment loss on goodwill	-	-	-	3,000
Write off of property, plant & equipment	37	-	37	-

There are no income or expenses in relation to the following items :

- i) Provision for and write off of receivables;
- ii) Gain or loss on derivatives;
- iii) Gain or loss on disposal of quoted investments or properties;
- iv) Inventory written off; and
- v) Exceptional items



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

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPT 2014

	30 SEPT 2014 (UNAUDITED) RM'000	31 March 2014 (AUDITED) RM'000
ASSETS		
<u>Non-current Assets</u>		
Property, Plant and Equipment	13,566	14,060
Investment Property	140,477	140,477
Other Investments	12,500	12,500
Intangible Assets	3,512	3,642
	<u>170,055</u>	<u>170,679</u>
<u>Current Assets</u>		
Inventories	1,121	1,275
Trade Receivables	5,439	5,367
Other Receivables, Deposit and Prepayments	12,822	12,595
Cash and Bank Balances	1,409	2,980
	<u>20,791</u>	<u>22,217</u>
TOTAL ASSETS	<u>190,846</u>	<u>192,896</u>
EQUITY AND LIABILITIES		
<u>Equity Attributable To Equity Holders Of The Company</u>		
Share Capital :		
Ordinary Shares	228,728	228,728
Reserves	(103,337)	(103,568)
	<u>125,391</u>	<u>125,160</u>
Non-controlling Interest	(573)	(606)
Total Equity	<u>124,818</u>	<u>124,554</u>
<u>Non-current Liabilities</u>		
Borrowings	49,395	50,310
Deferred Tax Liabilities	1,931	1,931
	<u>51,326</u>	<u>52,241</u>
<u>Current Liabilities</u>		
Trade Payables	1,027	1,505
Other Payables and Accruals	6,324	6,419
Amount due to holding company	1,534	1,214
Bank Overdraft	2,369	3,245
Other Short Term Borrowings	3,447	3,717
Tax Payable	1	1
	<u>14,702</u>	<u>16,101</u>
Total Liabilities	<u>66,028</u>	<u>68,342</u>
TOTAL EQUITY AND LIABILITIES	<u>190,846</u>	<u>192,896</u>
NET ASSETS PER SHARE ATTRIBUTABLE TO OWNERS OF THE PARENT (RM)	0.55	0.55

(The unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the Year ended 31 March 2014)



CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE SECOND QUARTER ENDED 30 SEPT 2014

	← Attributable to owners of the parent →						
	← Non Distributable →						
	Share Capital	Share Premium	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
6 Months Ended 30 Sept 2014							
At 1 April 2014	228,728	52,050	6,443	(162,061)	125,160	(606)	124,554
Total comprehensive income for the period	-	-	(361)	592	231	33	264
At 30 Sept 2014	228,728	52,050	6,082	(161,469)	125,391	(573)	124,818
6 Months Ended 30 Sept 2013							
At 1 April 2013	228,728	52,050	6,879	(134,974)	152,683	2,092	154,775
Total comprehensive income for the period	-	-	2,482	(3,480)	(998)	(98)	(1,096)
At 30 Sept 2013	228,728	52,050	9,361	(138,454)	151,685	1,994	153,679

(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 2014)



CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE SECOND QUARTER ENDED 30 SEPT 2014

	2014	2013
	6 Months Ended	6 Months Ended
	30 Sept	30 Sept
	UNAUDITED	UNAUDITED
	RM'000	RM'000
Profit/(loss) before tax	625	(3,451)
<u>Adjustment For :</u>		
Depreciation and amortisation	487	567
Interest expense	2,101	2,420
Interest income	-	(3)
Property, plant & equipment written off	37	-
Others	-	1
Impairment loss on goodwill	-	3,000
Operating Profit Before Changes In Working Capital	3,250	2,534
<u>Changes In Working Capital</u>		
Net Changes In Current Assets	(323)	(1,213)
Net Changes In Current Liabilities	(578)	3,018
Cash Generated From Operations	2,349	4,339
Tax Paid	-	(88)
Interest Paid	(2,101)	(2,420)
Net Cash From Operating Activities	248	1,831
<u>Investing Activities</u>		
Purchase of property, plant and equipment	(42)	(384)
Interest received	-	3
Net Cash used in Investing Activities	(42)	(381)
<u>Financing Activities</u>		
Net Repayment of bank borrowings, representing net cash used in financing activities	(1,227)	(3,159)
Net Changes In Cash & Cash Equivalent	(1,021)	(1,709)
Cash & Cash Equivalents At Beginning Of The Period	278	(234)
Currency translation difference	(217)	502
Cash & Cash Equivalents At End Of The Period (Note 1)	(960)	(1,441)

(The unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the year ended 31 March 2014).



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

NOTES TO CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE SECOND QUARTER ENDED 30 SEPT 2014

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

	2014	2013
	30 Sept	30 Sept
	UNAUDITED	UNAUDITED
	RM'000	RM'000
	<hr/>	<hr/>
Bank Overdraft	(2,369)	(2,969)
Cash at Bank and Short Term Deposit	1,409	1,528
	<hr/>	<hr/>
	(960)	(1,441)
	<hr/> <hr/>	<hr/> <hr/>

(The unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the year ended 31 March 2014).



NOTES TO THE QUARTERLY REPORT ON THE CONSOLIDATED RESULTS FOR THE SECOND QUARTER ENDED 30 Sept 2014

PART A – EXPLANATORY NOTES PURSUANT TO MFRS 134

A1 Accounting Policies and Basis of Preparation

This condensed consolidated interim financial statements (Condensed Report) have 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 Consolidated Interim Financial Statement should be read in conjunction with audited financial statements for the year ended 31 March 2014.

The explanatory notes attached to these condensed consolidated interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the group since the year ended 31 March 2014.

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 Group and the Company for the financial year ended 31 March 2014.

On 1 January 2014, the Group adopted the following amendments to MFRSs and IC Interpretation mandatory for the annual financial periods beginning on or after 1 January 2014

Amendments to MFRS 10	Consolidated Financial Statements: Investment Entities
Amendments to MFRS 12	Disclosure of Interests in Other Entities: Investment Entities
Amendments to MFRS 127	Separate Financial Statements: Investment Entities
Amendments to MFRS 132	Financial Instruments: Presentation: Offsetting Financial Asset and Financial Liabilities
Amendments to MFRS 136	Impairment of Assets
Amendments to MFRS 139	Financial Instruments: Recognition and Measurement
IC Interpretation 21	Levies

The Group has not applied in advance the following new MFRSs, amendments/improvements 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
<u>New MFRS</u>		
MFRS 9	Financial Instruments	To be announced by the MASB
MFRS 14	Regulatory Deferral Accounts	1 January 2016



A1 Accounting Policies and Basis of Preparation (con'd)

Amendments/Improvements to MFRSs

MFRS 1	First-time Adoption of Malaysian Financial Reporting Standards	1 July 2014
MFRS 2	Share-based Payment	1 July 2014
MFRS 3	Business Combinations	1 July 2014
MFRS 7	Financial Instruments: Disclosures	Applies when MFRS 9 is applied
MFRS 8	Operating Segments	1 July 2014
MFRS 9	Financial Instruments	To be announced by the MASB
MFRS 11	Joint Arrangements	1 January 2016
MFRS 13	Fair Value Measurement	1 July 2014
MFRS 116	Property, Plant and Equipment	1 July 2014 and 1 January 2016
MFRS 119	Employee Benefits	1 July 2014
MFRS 124	Related Party Disclosures	1 July 2014
MFRS 138	Intangible Assets	1 July 2014 and 1 January 2016
MFRS 139	Financial Instruments: Recognition and Measurement	Applies when MFRS 9 is applied
MFRS 140	Investment Property	1 July 2014
MFRS 141	Agriculture	1 January 2016

The adoption of the above pronouncements are not expected to have any material effect to the financial statements of the Group and the Company upon their initial application.

A2 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 2014 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 2014 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 13 to the financial statements, the audited financial statements of the subsidiaries, namely Amcare Do Brazil Consultoria Ltda, Amcare Citogenix Servicos Biologicos Ltda and Amcare Insitus Servicos Mrdicose Laboratoriais Ltda, for the financial year ended 31 March 2014 are not available and the said subsidiaries were disposed on 20 December 2013. The financial statements of the Group have been consolidated using the unaudited management financial statements of the said subsidiaries.



A2 Auditors' Report on preceding Annual Financial Statements (con'd)

We were unable to obtain sufficient appropriate audit evidence on the appropriateness of the results of the said subsidiaries for the financial year ended 31 March 2014 that were included in the statement of profit or loss and other comprehensive income of the Group. In addition, the loss on disposal of the subsidiaries amounting to RM3,868,278 was also accounted for using the unaudited management financial statements of the said subsidiaries. We were also unable to obtain sufficient appropriate audit evidence on the said loss on disposal of the subsidiaries of RM3,868,278. Consequently, we were unable to determine whether any adjustments to these amounts were necessary.

Current Status

The disposal transaction has been completed and the Group is not exposed to any further liabilities.

A3 Seasonal or cyclical factors

The Group's results for the current reporting quarter and financial year-to-date were not materially affected by any seasonal or cyclical factors.

A4 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 under review and financial year-to-date.

A5 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 under review and financial year-to-date.

A6 Debt and equity securities

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

A7 Dividend paid

There were no dividends paid during the quarter ended 30 Sept 2014 and financial year-to-date.

A8. Significant events

There were no material significant events that took place during this current reporting quarter and financial year-to-date.



A9 Operating Segments

The operating segments analysis are as follows :-

(a) By Activity

(i) Current year quarter ended 30 Sept 2014

	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	690	2,709	3,619	169	-	7,187
Intersegment revenue	542	-	68	-	(610)	-
	<u>1,232</u>	<u>2,709</u>	<u>3,687</u>	<u>169</u>	<u>(610)</u>	<u>7,187</u>
Results						
Segment results	(373)	2,031	(109)	(198)	-	1,351
Finance costs	-	(996)	(41)	-	-	(1,037)
	<u>(373)</u>	<u>1,035</u>	<u>(150)</u>	<u>(198)</u>	<u>-</u>	<u>314</u>

Reconciliation of Group's profit before taxation :-

Total Profit for the reportable segments	<u>RM'000</u> 314
Share of results of joint venture companies	-
Profit before taxation	<u>314</u>

(ii) Preceding year quarter ended 30 Sept 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	811	2,414	3,519	2,106	-	8,850
Intersegment revenue	696	-	480	-	(1,176)	-
	<u>1,507</u>	<u>2,414</u>	<u>3,999</u>	<u>2,106</u>	<u>(1,176)</u>	<u>8,850</u>
Results						
Segment results	(824)	1,681	(451)	49	-	455
Interest income	1	-	-	-	-	1
Finance costs	-	(1,063)	(47)	(81)	-	(1,191)
	<u>(823)</u>	<u>618</u>	<u>(498)</u>	<u>32</u>	<u>-</u>	<u>(735)</u>

Total loss for the reportable segments	<u>RM'000</u> (735)
Share of results of joint venture companies	-
Loss before taxation	<u>(735)</u>



A9 Operating Segments (con'd)

The operating segments analysis are as follows :-

Performance analysis of current period by activity for quarter ended 30 Sept 2014

- a) **Investment holdings:**
The decrease in the revenue as compared to preceding year corresponding quarter was due to the lower management fees from subsidiary companies and external party.
- The lower loss of RM0.37 million as compared to preceding year corresponding quarter was mainly due to lower expenses.
- b) **Investment property:**
The revenue in this quarter has improved as compared to the preceding year corresponding period due to higher rental income from existing and new tenants.
- This higher rental income and the lower expenses has resulted in the improvement of reported segmental profit.
- c) **Semi Conductor**
The lower revenue in this quarter as compared to the preceding year corresponding period was mainly due to the lower intersegment revenue in the machinery division.
- A lower loss was recorded as compared to preceding year corresponding period mainly due to lower expenses in current period.
- d) **Health Care:**
The lower revenue in this quarter was due to the disposal of Brazil subsidiaries on 20 December 2013.
- The loss in this quarter was mainly due to lower revenue from United States operation.



A9 Operating Segments (cont'd)

iii) Current year to date ended 30 Sept 2014

	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	1,482	5,103	7,215	338	-	14,138
Intersegment revenue	965	-	68	-	(1,033)	-
	<u>2,447</u>	<u>5,103</u>	<u>7,283</u>	<u>338</u>	<u>(1,033)</u>	<u>14,138</u>
Results						
Segment results	(733)	3,982	(402)	(121)	-	2,726
Finance costs	-	(2,011)	(90)	-	-	(2,101)
	<u>(733)</u>	<u>1,971</u>	<u>(492)</u>	<u>(121)</u>	<u>-</u>	<u>625</u>

Reconciliation of Group's profit before taxation :-

	<u>RM'000</u>
Total Profit for the reportable segments	625
Share of results of joint venture companies	<u>-</u>
Profit before taxation	<u>625</u>

iv) Preceding year to date ended 30 Sept 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	1,727	4,803	7,330	4,446	-	18,306
Intersegment revenue	1,461	-	480	-	(1,941)	-
	<u>3,188</u>	<u>4,803</u>	<u>7,810</u>	<u>4,446</u>	<u>(1,941)</u>	<u>18,306</u>
Results						
Segment results	(1,408)	3,632	(3,432)	173	-	(1,035)
Interest income	4	-	-	-	-	4
Finance costs	-	(2,144)	(99)	(177)	-	(2,420)
	<u>(1,404)</u>	<u>1,488</u>	<u>(3,531)</u>	<u>(4)</u>	<u>-</u>	<u>(3,451)</u>

Reconciliation of Group's loss before taxation :-

	<u>RM'000</u>
Total loss for the reportable segments	(3,451)
Share of results of joint venture companies	<u>-</u>
Loss before taxation	<u>(3,451)</u>



A9 Operating Segments (cont'd)

Performance analysis of current year by activity for current year to date ended 30 Sept 2014

- a) **Investment holdings:**
The decreased in the revenue in the segment as compared to the preceding year corresponding period was mainly due to the lower management fees from subsidiary companies and external party. The lower segmental loss was due to lower expenses.
- b) **Investment property:**
The revenue improvement in the current period as compared to the preceding corresponding period was mainly due to higher rental income from existing and new tenants. This together with the lower finance costs has positively impacted the current year to date result.
- c) **Semi Conductor**
The lower revenue in the current period as compared to the preceding corresponding period was mainly due to lower intersegment revenue in particularly in the machinery division.
- The lower loss in the current period as compared to the preceding year corresponding period was mainly due to the impairment of goodwill on consolidation of RM3.0 million in preceding corresponding quarter.
- d) **Health Care:**
The lower revenue recorded in current period was due to the exclusion of disposed subsidiaries in Brazil. This in turn contributed to the decline in the results reported in the current period.
- The loss in current period was mainly due to lower revenue from United States operation.



A9 Operating Segments (cont'd)

b) By Geographical / Location

(i) Current year quarter ended 30 Sept 2014

	Malaysia RM'000	Singapore RM'000	China RM'000	US RM'000	Brazil RM'000	Elimination RM'000	Total RM'000
Revenue							
External revenue	3,400	3,328	291	168	-	-	7,187
Intersegment revenue	307	303	-	-	-	(610)	-
	<u>3,707</u>	<u>3,631</u>	<u>291</u>	<u>168</u>	<u>-</u>	<u>(610)</u>	<u>7,187</u>
Results							
Segment results	1,606	286	(342)	(199)	-	-	1,351
Finance costs	(997)	(36)	(4)	-	-	-	(1,037)
	<u>609</u>	<u>250</u>	<u>(346)</u>	<u>(199)</u>	<u>-</u>	<u>-</u>	<u>314</u>

Reconciliation of Group's profit before taxation :-

	<u>RM'000</u>
Total profit for the reportable segments	314
Share of results of joint venture companies	-
Profit before taxation	<u>314</u>

(ii) Preceding year quarter ended 30 Sept 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	3,225	2,972	547	779	1,327	-	8,850
Intersegment revenue	366	330	480	-	-	(1,176)	-
	<u>3,591</u>	<u>3,302</u>	<u>1,027</u>	<u>779</u>	<u>1,327</u>	<u>(1,176)</u>	<u>8,850</u>
Results							
Segment results	1,170	(942)	179	97	(49)	-	455
Interest income	1	-	-	-	-	-	1
Finance costs	(1,063)	(46)	(1)	-	(81)	-	(1,191)
	<u>108</u>	<u>(988)</u>	<u>178</u>	<u>97</u>	<u>(130)</u>	<u>-</u>	<u>(735)</u>

Reconciliation of Group's loss before taxation :-

	<u>RM'000</u>
Total loss for the reportable segments	(735)
Share of results of joint venture companies	-
Loss before taxation	<u>(735)</u>



A9 Operating Segments (cont'd)

Performance analysis of current period by geographical / location for quarter ended 30 Sept 2014

- a) **Malaysia:**
The higher revenue recorded in the current period as compared to the preceding year corresponding quarter was mainly due to the increase in rental income which in turn resulted in higher profit in the current period.

- b) **Singapore:**
This segment had recorded a higher revenue in the current period as compared to the preceding year corresponding quarter despite lower contribution derived from the intersegment revenue.

The profit in this segment was attributed to the higher revenue in particular the chemical division as compared to last year corresponding period.

- c) **China:**
Revenue was lower for the current period as compared to the preceding year corresponding quarter mainly due to the lower demand in the segment. As a result, a loss was recorded.

- d) **US**
The lower turnover has resulted in higher loss in the period under review.

- e) **Brazil**
There were no results for the Brazil segment in the current quarter due to the disposal of the Brazil subsidiaries on 20 December 2013.



A9 Operating Segments (cont'd)

(ii) Current year to date ended 30 Sept 2014

	Malaysia RM'000	Singapore RM'000	China RM'000	US RM'000	Brazil RM'000	Elimination RM'000	Total RM'000
Revenue							
External revenue	6,586	6,580	635	337	-	-	14,198
Intersegment revenue	670	363	-	-	-	(1,033)	-
	<u>7,256</u>	<u>6,943</u>	<u>635</u>	<u>337</u>	<u>-</u>	<u>(1,033)</u>	<u>14,138</u>
Results							
Segment results	3,251	148	(545)	(128)	-	-	2,726
Finance costs	(2,011)	(82)	(8)	-	-	-	(2,101)
	<u>1,240</u>	<u>66</u>	<u>(553)</u>	<u>(128)</u>	<u>-</u>	<u>-</u>	<u>625</u>

Reconciliation of Group's profit before taxation :-

	<u>RM'000</u>
Total profit for the reportable segments	625
Share of results of joint venture companies	<u>-</u>
Profit before taxation	<u>625</u>

(iv) Preceding year to date ended 30 Sept 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	6,530	6,342	988	1,631	2,815	-	18,306
Intersegment revenue	814	647	480	-	-	(1,941)	-
	<u>7,344</u>	<u>6,989</u>	<u>1468</u>	<u>1,631</u>	<u>2,815</u>	<u>(1,941)</u>	<u>18,306</u>
Results							
Segment results	2,622	(3,783)	27	106	(5)	-	(1,033)
Interest income	1	-	-	-	-	-	1
Finance costs	(2,143)	(97)	(2)	-	(177)	-	(2,419)
	<u>480</u>	<u>(3,880)</u>	<u>25</u>	<u>106</u>	<u>(182)</u>	<u>-</u>	<u>(3,451)</u>

Reconciliation of Group's loss before taxation :-

	<u>RM'000</u>
Total loss for the reportable segments	(3,451)
Share of results of joint venture companies	<u>-</u>
Loss before taxation	<u>(3,451)</u>



A9 Operating Segments (cont'd)

Performance analysis of current year by geographical / location for year-to-date ended 30 Sept 2014

- a) **Malaysia:**
The decreased in the revenue in the current period as compared to the preceding year corresponding period was mainly due to lower management fee charged.
- The higher segmental profit was mainly attributable to higher income from property rental.
- b) **Singapore:**
The revenue for the current period was marginally lower as compared to the preceding corresponding period mainly due to lower intersegment revenue.
- This segment reported profit for the current period as compared to a loss in the preceding corresponding period mainly due to the impairment of goodwill amounting to RM3.0 million in the preceding corresponding period.
- c) **China:**
The loss in segmental result in the current period as compared to preceding year corresponding period was mainly lower revenue.
- f) **US**
The results in the current period has dropped as compared to preceding year corresponding period due to the lower revenue.
- g) **Brazil**
There were no results for the Brazil segment in the current year to date due to the disposal of the Brazil subsidiaries on 20 December 2013.



A10 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 other than the following:

On 1 October 2014, Turiya's wholly-owned subsidiary, Turiya Technologies Pte. Ltd. ("TTPL") had disposed of the entire issued and paid-up share in its wholly-owned subsidiary, CEM Machinery Pte. Ltd. ("CEM"). As part of this arrangement, wholly-owned subsidiary of CEM, Wuxi CEM Electronics Equipment Co. Ltd ("Wuxi") was transferred to and become a wholly-owned subsidiary of TTPL. Following the proposed disposal, CEM ceased to be an indirect subsidiary of Turiya.

Please refer to the related announcements made on 1 Oct 2014 for full details of the transaction.

A11 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.

A12 Changes in contingent liabilities and contingent assets

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

A13 Capital commitments

There were no capital commitments for the Group as at 30 Sept 2014.



A14 Significant related party transactions

	Current quarter ended 30.09.2014 RM'000	Cumulative quarter ended 30.09.2014 RM'000
<u>Chase Perdana Sdn Bhd (“CPSB”)</u>		
The Company and CPSB have a common ultimate holding company :		
- Management fees received/receivable	215	428
- Rental of office received/receivable	57	114
<u>Academic Medical Centre (“AMC”)</u>		
The Company and AMC have common ultimate holding company :		
- Management fee received/receivable	476	1,024
- Rental of office received / receivable	12	24

These transactions have been entered in the ordinary course of business and have been established on an agreed terms and conditions between the parties.



**PART B – ADDITIONAL INFORMATION AS REQUIRED BY LISTING REQUIREMENT OF
BURSA MALAYSIA SECURITIES BERHAD (PART A OF APPENDIX 9B)**

B1 Review of performance for the current quarter ended 30 Sept 2014

The Group reported revenue for current quarter of RM7.19 million which was RM1.66 million lower than the preceding year corresponding quarter due to lower revenue from Health Care segment following the disposal of the subsidiary companies in Brazil on 20 December 2013.

During the three months period ended 30 Sept 2014, the Group recorded a profit attributable to owners of the parent of RM0.35 million as compared to a loss of RM0.70 million reported in the preceding year's corresponding quarter. This was mainly due to the better contribution from Investment property segment.

B2 Review of performance for the current year-to date ended 30 Sept 2014

The Group reported revenue for current year-to-date of RM14.14 million which was RM4.17 million lower than the preceding year due to lower revenue from Health Care segment following the disposal of the subsidiary companies in Brazil on 20 December 2013.

During the six months period ended 30 Sept 2014, the Group recorded a profit attributable to owners of the parent of RM0.59 million as compared to a loss of RM3.48 million reported in the preceding year mainly due to higher contribution from Investment Property segment and lower finance cost.

B3 Material changes in the results before taxation compared with the immediate preceding period

The Group recorded an increase in revenue of RM0.24 million as compared to the immediate preceding quarter mainly due to higher contribution from Investment Property segment.

The Group recorded profit before tax of RM0.31 million for the current reporting quarter and it was consistent with the results achieved in the immediate preceding quarter.

B4 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 services.

The Group's performance for the coming quarters are expected to be challenging bearing in mind the current state of the global economy.



B5 Profit forecast and estimates announced or disclosed

There was no profit forecast or estimate that have been announced or disclosed for the financial year ending 31 March 2015.

B6 Variance of actual profit from forecast profit or profit guarantee

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

B7 Taxation

There were no provision in taxation in the current quarter due to the utilisation of unabsorbed tax losses and capital allowances.

B8 Status of corporate proposals

There were no corporate proposals undertaken by the Company but not completed as at the date of this report.

B9 Group borrowings and debt securities

	As at
	30.09.2014
	RM'000
Secured short term borrowings	5,816
Secured long term borrowings	<u>49,395</u>
Total	<u>55,211</u>

Included in the above are borrowings denominated in Singapore Dollar equivalent to approximately RM2,369,000.

B10 Material litigation

Except for the following, there are no pending material litigation.

On 25 August 2014, Turiya Berhad announced that Iconic Global Ltd. ("IGL"), a 75% owned Singapore subsidiary of the Company had on 14 July 2014 filed an amended Statement of Claim in the High Court of the Republic of Singapore against its former directors and auditors. (Please refers to announcement made on 25 August 2014).



B10 Material litigation (con't)

Announcement dated 27 August 2014

Further to the Company's announcement made on 25 August 2014, the Board of Directors announced the following additional information in relation thereto:

1) The claims against the former directors and auditors of Iconic Global Ltd are for losses incurred by the Company on its investments in China. The legal process commenced before Turiya became a shareholder and due to uncertainties on the claims, the Statement of Claims were lodged after approval by the High Court of the Republic of Singapore on 24 July 2014.

2) Other than for legal costs and the counterclaim by Deloitte of RM84,351(SGD33,075), there will be no impact on the operations of Iconic Global Ltd and Turiya.

Announcement dated 3 September 2014

Further to the Company's announcements made on 25 August 2014 and 27 August 2014, the Board announced that as the Judicial Commissioner who was scheduled to hear the trial is presently fixed to hear another trial that will overlap with Iconic Global Ltd's trial dates, the trial have been re-fixed to 30 June 2015 to 24 July 2015 instead of 25 November 2014 to 12 December 2014.

Announcement dated 7 October 2014

Further to the Company's announcements made on 25 August 2014, 27 August 2014 and 3 September 2014, the Board announced that the Singapore Court has re-fixed the trial dates from 4 August 2015 to 28 August 2015.

B11 Dividend

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



B12 Earnings per share

Basic/Diluted

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 30.09.2014 (RM'000)	Cumulative quarter ended 30.09.2014 (RM'000)
Profit from Continuing Operations	314	625
Non-controlling interest	37	(33)
Profit for the period attributable to owners of the parent	<u>351</u>	<u>592</u>
Weighted average number of ordinary shares in issue ('000)	228,728	228,728
Basic Earnings/(loss) per share (sen) - Continuing	0.15	0.26

The diluted earnings/(loss) per share is equivalent to basic earnings/(loss) per share as there were no potential shares outstanding which are dilutive in nature at the end of the reporting period.

B13 The Group realised and unrealised profit are as follows:-

	As at 30.09.2014 (RM'000)
Total accumulated (loss)/profit of the Group :	
- Realised	(360,449)
- Unrealised	34,714
	<u>(325,735)</u>
Add : Consolidated adjustment	164,266
Total accumulated loss as per statement of financial position	<u>(161,469)</u>

B14 Authorisation for issue

The interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the directors on 24 November 2014.