



SUMMARY OF KEY FINANCIAL INFORMATION FOR THE THIRD QUARTER ENDED 31 DEC 2014

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	CURRENT YEAR QUARTER 31.12.2014	PRECEDING YEAR CORRESPONDING QUARTER 31.12.2013	CURRENT YEAR TO-DATE 31.12.2014	PRECEDING YEAR CORRESPONDING PERIOD 31.12.2013
	UNAUDITED	UNAUDITED	UNAUDITED	UNAUDITED
	RM'000	RM'000	RM'000	RM'000
1. Revenue for continuing operations	6,870	8,215	21,008	26,521
2. Profit/(loss) before tax for continuing operations	820	(6,086)	1,444	(9,538)
3. Profit/(loss) after tax for continuing operations	820	(6,088)	1,444	(9,668)
4. Profit/(loss) attributable to owners of the parent	977	(3,954)	1,571	(7,434)
5 Total comprehensive income/(loss) attributable to owners of the parent	1,697	(3,161)	1,955	(4,159)
6. Basic earnings/(loss) per share (nearest sen)	0.43	(1.73)	0.69	(3.25)
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)	0.55		0.55	



CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE THIRD QUARTER ENDED 31 DEC 2014

	INDIVIDUAL PERIOD		CUMULATIVE PERIOD	
	CURRENT YEAR QUARTER 31.12.2014 UNAUDITED RM'000	PRECEDING YEAR CORRESPONDING QUARTER 31.12.2013 UNAUDITED RM'000	CURRENT YEAR To-Date 31.12.2014 UNAUDITED RM'000	PRECEDING YEAR CORRESPONDING PERIOD 31.12.2013 UNAUDITED RM'000
<u>Continuing Operations :-</u>				
Revenue	6,870	8,215	21,008	23,706
Operating expenses	(5,114)	(7,273)	(16,443)	(20,952)
Other income / (expenses)	79	187	(5)	347
Profit from operations	1,835	1,129	4,560	3,101
Finance Cost	(1,015)	(1,104)	(3,116)	(3,346)
Impairment loss on goodwill on consolidation	-	-	-	(3,000)
Profit/(loss) before tax	820	25	1,444	(3,245)
Taxation	-	(2)	-	(130)
Profit/(loss) for the period	820	23	1,444	(3,375)
<u>Discontinued Operations :-</u>				
Loss on disposal of subsidiary company	-	(6,111)	-	(6,111)
Loss for the period from discontinued operation	-	-	-	(182)
	820	(6,088)	1,444	(9,668)
Other comprehensive income				
Items which may be reclassified subsequently to profit or loss :				
Foreign currency translation	720	793	359	3,275
Total comprehensive income/(loss) for the period	1,540	(5,295)	1,803	(6,393)
Profit/(loss) attributable to :				
- Owners of the parent	977	(3,954)	1,571	(7,434)
- Non-controlling interest	(157)	(2,134)	(127)	(2,234)
	820	(6,088)	1,444	(9,668)
Total comprehensive income/(loss) attributable to :				
- Owners of the parent	1,697	(3,161)	1,955	(4,159)
- Non-controlling interest	(157)	(2,134)	(152)	(2,234)
	1,540	(5,295)	1,803	(6,393)
Earnings/(loss) per share attributable to equity holder of the parent				
Basic /diluted (Sen)				
-Continuing operations	0.43	0.94	0.69	(0.50)
-Discontinued operation	-	(2.67)	-	(2.75)
	0.43	(1.73)	0.69	(3.25)

(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 THIRD QUARTER ENDED 31 DEC 2014**

	YEAR QUARTER 31.12.2014 UNAUDITED	CORRESPONDING QUARTER 31.12.2013 UNAUDITED	YEAR TO-DATE 31.12.2014 UNAUDITED	CORRESPONDING PERIOD 31.12.2013 UNAUDITED
	RM'000	RM'000	RM'000	RM'000
<u>Income</u>				
Interest income	-	-	-	4
Foreign exchange (loss)/gain	63	138	(116)	293
Sales of production scrap items	-	-	7	-
Gain on disposal of property, plant & equipment	-	-	29	-
Other income	16	49	75	49
	<hr/> 79	<hr/> 187	<hr/> (5)	<hr/> 346
<u>Expenses</u>				
Depreciation and amortisation	153	263	640	830
Interest expenses	1,015	1,104	3,116	3,346
Impairment loss on goodwill	-	-	-	3,000
Club Membership & Patents written off	63	-	63	-
Loss on disposal of subsidiary	-	6,111	-	6,111
Write off of property, plant & equipment	1	-	38	-

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

- i) Allowance for Impairment 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 31 DEC 2014

	31 DEC 2014 (UNAUDITED) RM'000	31 March 2014 (AUDITED) RM'000
ASSETS		
<u>Non-current Assets</u>		
Property, Plant and Equipment	13,497	14,060
Investment Property	140,477	140,477
Other Investments	12,500	12,500
Intangible Assets	3,638	3,642
	170,112	170,679
<u>Current Assets</u>		
Inventories	1,384	1,275
Trade Receivables	5,285	5,367
Other Receivables, Deposit and Prepayments	11,879	12,595
Cash and Bank Balances	790	2,980
	19,338	22,217
TOTAL ASSETS	189,450	192,896
EQUITY AND LIABILITIES		
<u>Equity Attributable To Equity Holders Of The Company</u>		
Share Capital :		
Ordinary Shares	228,728	228,728
Reserves	(101,613)	(103,568)
	127,115	125,160
Non-controlling Interest	(758)	(606)
Total Equity	126,357	124,554
<u>Non-current Liabilities</u>		
Borrowings	47,818	50,310
Deferred Tax Liabilities	1,933	1,931
	49,751	52,241
<u>Current Liabilities</u>		
Trade Payables	1,083	1,505
Other Payables and Accruals	6,499	6,419
Amount due to holding company	303	1,214
Bank Overdraft	2,010	3,245
Other Short Term Borrowings	3,447	3,717
Tax Payable	-	1
	13,342	16,101
Total Liabilities	63,093	68,342
TOTAL EQUITY AND LIABILITIES	189,450	192,896
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 THIRD QUARTER ENDED 31 DEC 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
9 Months Ended 31 Dec 2014							
At 1 April 2014	228,728	52,050	6,443	(162,061)	125,160	(606)	124,554
Total comprehensive income for the period	-	-	326	1,629	1,955	(152)	1,803
At 31 Dec 2014	<u>228,728</u>	<u>52,050</u>	<u>6,769</u>	<u>(160,432)</u>	<u>127,115</u>	<u>(758)</u>	<u>126,357</u>
9 Months Ended 31 Dec 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	-	-	(1,193)	(7,434)	(8,627)	(2,234)	(6,393)
At 31 Dec 2013	<u>228,728</u>	<u>52,050</u>	<u>5,686</u>	<u>(142,408)</u>	<u>144,056</u>	<u>(142)</u>	<u>148,382</u>

(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 THIRD QUARTER ENDED 31 DEC 2014

	2014	2013
	9 Months Ended	9 Months Ended
	31 Dec	31 Dec
	UNAUDITED	UNAUDITED
	RM'000	RM'000
<u>Profit/(loss) before tax</u>		
Continuing operations	1,444	(3,245)
Discontinued operation	-	(6,293)
	<u>1,444</u>	<u>(9,538)</u>
<u>Adjustment For :</u>		
Depreciation and amortisation	640	830
Interest expense	3,116	3,346
Interest income	-	(4)
Property, plant & equipment written off	38	-
Club Membership & Patents written off	63	-
Loss on disposal of subsidiary companies	(29)	6,111
Impairment loss on goodwill	-	3,000
	<u>5,272</u>	<u>3,923</u>
<u>Operating Profit Before Changes In Working Capital</u>		
<u>Changes In Working Capital</u>		
Net Changes In Current Assets	316	3,297
Net Changes In Current Liabilities	120	784
	<u>5,708</u>	<u>8,004</u>
<u>Cash Generated From Operations</u>		
Tax Paid	-	(88)
Interest Paid	(3,116)	(3,346)
	<u>2,592</u>	<u>4,392</u>
<u>Net Cash From Operating Activities</u>		
<u>Investing Activities</u>		
Purchase of property, plant and equipment	(33)	(500)
Net cash outflow from disposal of subsidiary company	(45)	(49)
Interest received	-	4
	<u>(78)</u>	<u>(545)</u>
<u>Net Cash used in Investing Activities</u>		
<u>Financing Activities</u>		
Net Repayment of bank borrowings, representing net cash used in financing activities	(4,222)	(4,239)
	<u>(1,708)</u>	<u>(392)</u>
<u>Net Changes In Cash & Cash Equivalent</u>		
Cash & Cash Equivalents At Beginning Of The Period	278	(234)
Currency translation difference	210	1,127
	<u>(1,220)</u>	<u>501</u>
<u>Cash & Cash Equivalents At End Of The Period (Note 1)</u>		

(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 CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE
THIRD QUARTER ENDED 31 DEC 2014**

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

	2014	2013
	31 Dec	31 Dec
	UNAUDITED	UNAUDITED
	RM'000	RM'000
	<u> </u>	<u> </u>
Bank Overdraft		
-Continuing operations	(2,010)	(2,270)
Cash at Bank and Short Term Deposit		
-Continuing operations	790	2,771
	<u> </u>	<u> </u>
	<u>(1,220)</u>	<u>501</u>

(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 THIRD QUARTER ENDED 31 DEC 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	1 Jan 2018
MFRS 14	Regulatory Deferral Accounts	1 Jan 2016
MFRS 15	Revenue from contracts with Customers	1 Jan 2017



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

Amendments/Improvements to MFRSs

MFRS 1	First-time Adoption of Malaysian Financial Reporting Standards	1 Jul 2014
MFRS 2	Share-based Payment	1 Jul 2014
MFRS 3	Business Combinations	1 Jul 2014
MFRS 7	Financial Instruments: Disclosures	1 Jan 2016
MFRS 8	Operating Segments	1 Jul 2014
MFRS 10	Consolidated Financial Statements	1 Jan 2016
MFRS 11	Joint Arrangements	1 Jan 2016
MFRS 12	Disclosure of Interest in Other Entities	1 Jan 2016
MFRS 13	Fair Value Measurement	1 Jul 2014
MFRS 101	Presentation of Financial Statements	1 Jan 2016
MFRS 116	Property, Plant and Equipment	1 Jul 2014 and 1 Jan 2016
MFRS 119	Employee Benefits	1 Jul 2014 and 1 Jan 2016
MFRS 124	Related Party Disclosures	1 Jul 2014
MFRS 128	Investments in Associates and Joint Ventures	1 Jan 2016
MFRS 138	Intangible Assets	1 Jul 2014 and 1 Jan 2016
MFRS 140	Investment Property	1 Jul 2014
MFRS 141	Agriculture	1 Jan 2016

The adoption of the above pronouncements are not expected to have any material effect to the financial statements of the Group 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 31 Dec 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 other than as follows:-

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, the wholly-owned subsidiary of CEM, Wuxi CEM Electronics Equipment Co. Ltd ("Wuxi") was transferred to become a wholly-owned subsidiary of TTPL. Following the proposed disposal, CEM ceased to be an indirect subsidiary of Turiya.

The effect of disposal on the consolidated statement of financial position of the Group was as follows:

Share of Net Asset and Liabilities disposed off

	RM
Property, Plant & Equipments	35,911
Intangible Asset	3,731
Trade Debtor	233,837
Other Debtor, Deposit & Prepayments	151,842
Cash in Hand & Bank	45,077
Trade Creditors	(49,716)
Amount Owing to Turiya Tech Pte Ltd	(326,579)
Other Creditor & Accrual	(94,098)
	<u>5</u>
Less: Total consideration received, net of cost of sell	<u>(5)</u>
Gain/(loss) on disposal	<u>0</u>
Less: Cash and bank balances	<u>45,077</u>
Net cash outflow on acquisition of subsidiaries	<u>45,077</u>

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



A9 Operating Segments

The operating segments analysis are as follows :-

(a) By Activity

(i) Current year quarter ended 31 Dec 2014

	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	560	2,853	3,452	5	-	6,870
Intersegment revenue	229	-	50	-	(279)	-
	<u>789</u>	<u>2,853</u>	<u>3,502</u>	<u>5</u>	<u>(279)</u>	<u>6,870</u>
Results						
Segment results	(541)	2,287	211	(122)	-	1,835
Finance costs	-	(979)	(36)	-	-	(1,015)
	<u>(541)</u>	<u>1,308</u>	<u>175</u>	<u>(122)</u>	<u>-</u>	<u>820</u>

Reconciliation of Group's profit before taxation :-

	<u>RM'000</u>
Total Profit for the reportable segments	820
Share of results of joint venture companies	<u>-</u>
Profit before taxation	<u>820</u>

(ii) Preceding year quarter ended 31 Dec 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	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)
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>

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



A9 Operating Segments (con'd)

The operating segments analysis are as follows :-

Performance analysis of current period by activity for quarter ended 31 Dec 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 RM0.54 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 quarter mainly due to rental income from new tenants.

c) Semi Conductor :

The lower revenue in this quarter as compared to the preceding year corresponding quarter was mainly due to lower external sales as a result of the disposal of subsidiary in Singapore on 1 October 2014.

A profit was recorded as compared to preceding year corresponding quarter mainly due to lower expenses in current period.

d) Health Care:

There are minimal revenue in this quarter. The management is currently reviewing the operations of the company and its management agreements.

The loss in this quarter was mainly due to administrative expenses incurred by the subsidiary in the United States of America.



A9 Operating Segments (con'd)

iii) Current year to date ended 31 Dec 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	2,042	7,956	10,667	343	-	21,008
Intersegment revenue	1,194	-	118	-	(1,312)	-
	<u>3,236</u>	<u>7,956</u>	<u>10,785</u>	<u>343</u>	<u>(1,312)</u>	<u>21,008</u>
Results						
Segment results	(1,274)	6,269	(192)	(243)	-	4,560
Finance costs	-	(2,990)	(126)	-	-	(3,116)
	<u>(1,274)</u>	<u>3,279</u>	<u>(318)</u>	<u>(243)</u>	<u>-</u>	<u>1,444</u>

Reconciliation of Group's profit before taxation :-

Total Profit for the reportable segments	<u>RM'000</u> 1,444
Share of results of joint venture companies	-
Profit before taxation	<u>1,444</u>

iv) Preceding year to date ended 31 Dec 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	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>2,418</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 joint venture companies	-
Loss before taxation	<u>(9,538)</u>



A9 Operating Segments (cont'd)

Performance analysis of current year to date by activity for current year to date ended 31 Dec 2014

- a) **Investment holdings:**
The decrease 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 higher revenue in the current period as compared to the preceding year corresponding period was mainly due to higher rental income from existing and new tenants. This together with the lower finance costs has improved the current year to date profit.
- c) **Semi Conductor**
The lower revenue in the current period as compared to the preceding year corresponding period was mainly due to lower external and intersegment revenue due to the disposal of a subsidiary in Singapore on 1 October 2014.

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 year corresponding period.
- d) **Health Care:**
The lower revenue and loss recorded in current period was due to the disposal of subsidiaries in Brazil on 20 December 2013.



A9 Operating Segments (cont'd)

b) By Geographical / Location

(i) Current year quarter ended 31 Dec 2014

	Malaysia RM'000	Singapore RM'000	China RM'000	US RM'000	Elimination RM'000	Total RM'000
Revenue						
External revenue	3,412	3,232	221	5	-	6,870
Intersegment revenue	150	129	-	-	(279)	-
	<u>3,562</u>	<u>3,361</u>	<u>221</u>	<u>5</u>	<u>(279)</u>	<u>6,870</u>
Results						
Segment results	1,768	264	(75)	(122)	-	1,835
Finance costs	(980)	(33)	(2)	-	-	(1,015)
	<u>788</u>	<u>231</u>	<u>(77)</u>	<u>(122)</u>	<u>-</u>	<u>820</u>

Reconciliation of Group's profit before taxation :-

	<u>RM'000</u>
Total profit for the reportable segments	820
Share of results of joint venture companies	<u>-</u>
Profit before taxation	<u>820</u>

(ii) Preceding year quarter ended 31 Dec 2013

	Malaysia RM'000	Singapore RM'000	China RM'000	US 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>(711)</u>	<u>8,215</u>
Results						
Segment results	1,549	(357)	(139)	(6,035)	-	(4,982)
Finance costs	(1,048)	(56)	-	-	-	(1,104)
	<u>501</u>	<u>(413)</u>	<u>(139)</u>	<u>(6,035)</u>	<u>-</u>	<u>(6,086)</u>

Reconciliation of Group's loss before taxation :-

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



A9 Operating Segments (cont'd)

Performance analysis of current quarter by geographical / location for quarter ended 31 Dec 2014

- a) **Malaysia:**
The lower revenue recorded in the current quarter as compared to the preceding year corresponding quarter was mainly due to lower management fee despite the increase in rental income.
- However, the higher profit in the segment result in the current quarter was due to lower expenses and finance costs.
- b) **Singapore:**
This segment recorded a lower revenue in the current quarter as compared to the preceding year corresponding quarter mainly due to disposal of a subsidiary on 1 October 2014.
- The profit in this segment was attributed to lower expenses in particular the chemical division as compared to last year corresponding quarter.
- c) **China:**
Revenue was lower for the current quarter as compared to the preceding year corresponding quarter mainly due to the lower demand in the segment. The lower loss was due to lower expenses incurred.
- d) **US**
The lower revenue has resulted in higher loss in the current quarter under review.



A9 Operating Segments (cont'd)

(ii) Current year to date ended 31 Dec 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	9,998	9,811	856	343	-	-	21,008
Intersegment revenue	820	492	-	-	-	(1,312)	-
	<u>10,818</u>	<u>10,303</u>	<u>856</u>	<u>343</u>	<u>-</u>	<u>(1,312)</u>	<u>21,008</u>
Results							
Segment results	5,018	412	(619)	(251)	-	-	4,560
Finance costs	(2,990)	(115)	(11)	-	-	-	(3,116)
	<u>2,028</u>	<u>297</u>	<u>(630)</u>	<u>(251)</u>	<u>-</u>	<u>-</u>	<u>1,444</u>

Reconciliation of Group's profit before taxation :-

	<u>RM'000</u>
Total profit for the reportable segments	1,444
Share of results of joint venture companies	<u>-</u>
Profit before taxation	<u>1,444</u>

(iv) Preceding year to date ended 31 Dec 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 :-

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



A9 Operating Segments (cont'd)

Performance analysis of current year to date by geographical / location for year-to-date ended 31 Dec 2014

- a) **Malaysia:**
The decrease in the revenue in the current period as compared to the preceding year corresponding period was mainly due to lower inter-segment management fee charged.
- The higher segmental profit was mainly attributable to lower expenses incurred in the current period.
- b) **Singapore:**
The revenue for the current period was lower as compared to the preceding year corresponding period mainly due to lower external revenue and disposal of a subsidiary on 1 October 2014.
- This segment reported profit for the current period as compared to a loss in the preceding year corresponding period mainly due to the impairment of goodwill amounting to RM3.0 million in the preceding corresponding period.
- c) **China:**
The higher loss in segmental result in the current period as compared to preceding year corresponding period was mainly due to lower revenue.
- f) **US**
The loss in the current period has decreased as compared to preceding year corresponding period due to the lower revenue on disposal of the subsidiaries in Brazil on 20 Dec 2013.
- 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.

A11 Changes in composition of the Group

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



A11 Changes in composition of the Group (con't)

There were no other 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 31 Dec 2014.

A14 Significant related party transactions

	Current quarter ended 31.12.2014 RM'000	Current year- to-date ended 31.12.2014 RM'000
<u>Chase Perdana Sdn Bhd ("CPSB")</u>		
The Company and CPSB have a common ultimate holding company :		
- Management fees received/receivable	74	502
- 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	463	1,505
- Rental of office received / receivable	12	36

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 31 Dec 2014

The Group reported revenue for current quarter of RM6.87 million which was RM1.35 million lower than the preceding year corresponding quarter due to lower revenue from the Semi-Conductor segment following the disposal of the subsidiary in the machinery division as well as lower management fee charged.

During the three months period ended 31 Dec 2014, the Group recorded a profit attributable to owners of the parent of RM0.98 million as compared to a loss of RM3.95 million reported in the preceding year's corresponding quarter. This was mainly due to the better contribution from Investment Property segment and no further impairment loss on goodwill.

B2 Review of performance for the current year-to-date ended 31 Dec 2014

The Group reported revenue for current year-to-date of RM21.01 million which was RM2.69 million lower than the preceding year corresponding period due to lower revenue from Health Care segment following the disposal of the subsidiary companies in Brazil on 20 December 2013.

During the nine months period ended 31 Dec 2014, the Group recorded a profit attributable to owners of the parent of RM1.57 million as compared to a loss of RM7.43 million reported in the preceding year mainly due to loss on disposal of subsidiary companies and impairment of goodwill on consolidation in the preceding year corresponding period.

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

The Group recorded a decrease in revenue of RM0.32 million as compared to the immediate preceding quarter mainly due to disposal of subsidiary in Singapore on 1 October 2014.

The Group recorded profit before tax of RM0.82 million for the current reporting quarter and it was an improvement of RM0.51 million as compared to profit achieved in the immediate preceding quarter due to disposal of loss making subsidiary in Singapore.

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

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



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 and current year-to-date 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
	31.12.2014
	RM'000
Secured short term borrowings	5,457
Secured long term borrowings	<u>47,818</u>
Total	<u>53,275</u>

Included in the above are borrowings denominated in Singapore Dollar equivalent to approximately RM2,010,000.

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 31.12.2014 (RM'000)	Current year- to-date ended 31.12.2014 (RM'000)
Profit from Continuing Operations	820	1,444
Non-controlling interest	157	127
Profit for the period attributable to owners of the parent	<u>977</u>	<u>1,571</u>
Weighted average number of ordinary shares in issue ('000)	228,728	228,728
Basic Earnings/(loss) per share (sen)		
- Continuing	0.43	0.69

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 31.12.2014 (RM'000)
Total accumulated (loss)/profit of the Group :	
- Realised	(359,226)
- Unrealised	34,721
	<u>(324,505)</u>
Add : Consolidated adjustment	164,073
Total accumulated loss as per statement of financial position	<u>(160,432)</u>



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

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 23 February 2015.