

**NAIM INDAH CORPORATION BERHAD (19727-P)**  
**(Incorporated in Malaysia)**

**STATEMENT OF COMPREHENSIVE INCOME**

FOR THE PERIOD ENDED 30 JUNE 2015

The figures have not been audited.

	Note	3 months ended		6 months ended	
		30.06.2015 RM'000	30.06.2014 RM'000	30.06.2015 RM'000	30.06.2014 RM'000
<b>Continuing Operations</b>					
Revenue	A5	2,335	893	3,258	1,717
Cost of sales		(181)	(323)	(988)	(899)
<b>Gross profit/ (loss)</b>		<b>2,154</b>	<b>570</b>	<b>2,270</b>	<b>818</b>
Other income		63	2	65	15
Administrative and other expenses		(1,702)	(873)	(2,851)	(1,536)
Finance cost		(390)	(335)	(747)	(679)
<b>Profit/ (Loss) before taxation</b>	A5	<b>125</b>	<b>(636)</b>	<b>(1,263)</b>	<b>(1,382)</b>
Taxation	B5	-	-	1,455	-
<b>Profit/ (Loss) for the financial period</b>		<b>125</b>	<b>(636)</b>	<b>192</b>	<b>(1,382)</b>
<b>Other comprehensive income</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income for the financial period</b>		<b>125</b>	<b>(636)</b>	<b>192</b>	<b>(1,382)</b>
<b>Profit/ (Loss) attributable to:</b>					
Equity holders of the parent		126	(636)	193	(1,382)
Minority interests		(1)	-	(1)	-
		<b>125</b>	<b>(636)</b>	<b>192</b>	<b>(1,382)</b>
<b>Total comprehensive income attributable to:</b>					
Equity holders of the parent		126	(636)	193	(1,382)
Minority interests		(1)	-	(1)	-
		<b>125</b>	<b>(636)</b>	<b>192</b>	<b>(1,382)</b>
<b>Earnings per share attributable to equity holders of the parent:</b>					
Basic, for profit / (loss) for the period (sen)	B10	0.02	(0.09)	0.03	(0.20)
Diluted, for profit / (loss) for the period (sen)	B10	0.02	(0.09)	0.03	(0.20)

The condensed consolidated income statements should be read in conjunction with the audited financial statements for the year ended 31 December 2014 and the accompanying explanatory notes attached to the interim financial statements.

**NAIM INDAH CORPORATION BERHAD (19727-P)**  
**(Incorporated in Malaysia)**

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2015**

The figures have not been audited.

	Note	As at 30.06.2015 RM'000	As at 31.12.2014 RM'000 (Audited)
<b>ASSETS</b>			
<b>Non-Current Assets</b>			
Property, plant and equipment	A10	1,580	1,529
Investment properties	A10	70,000	70,000
		<u>71,580</u>	<u>71,529</u>
<b>Current Assets</b>			
Building in-progress		3,267	429
Trade receivables		2,381	1,069
Other receivables		413	70
Tax recoverable		7	7
Deferred Tax Assets		1,455	-
Fixed deposits with licensed institution		210	209
Cash and bank balances		234	1,337
		<u>7,967</u>	<u>3,121</u>
<b>TOTAL ASSETS</b>		<u>79,547</u>	<u>74,650</u>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity</b>			
Share capital		78,224	77,224
Share premium		1,833	1,404
Retained earnings		(24,522)	(24,715)
Equity attributable to owners of the Company		<u>55,535</u>	<u>53,913</u>
Minority interest		74	75
<b>Total equity</b>		<u>55,609</u>	<u>53,988</u>
<b>Non-current liabilities</b>			
Borrowings - Hire purchase & finance lease	B7	260	286
Borrowings - Term loan	B7	13,385	13,883
		<u>13,645</u>	<u>14,169</u>
<b>Current Liabilities</b>			
Borrowings - Overdraft	B7	2,773	2,836
Borrowings - Term loan	B7	875	894
Borrowings - Hire purchase & finance lease	B7	53	52
Trade payables		146	950
Other payables		3,124	1,477
Amount due to director		3,038	-
Income tax payable		284	284
		<u>10,293</u>	<u>6,493</u>
<b>Total Liabilities</b>		<u>23,938</u>	<u>20,662</u>
<b>TOTAL EQUITY AND LIABILITIES</b>		<u>79,547</u>	<u>74,650</u>
Net assets per share (RM)		0.0710	0.0698

The condensed consolidated balance sheet should be read in conjunction with the audited financial statements for the year ended 31 December 2014 and the accompanying explanatory notes attached to the interim financial statements.

**NAIM INDAH CORPORATION BERHAD (19727-P)**  
**(Incorporated in Malaysia)**

**STATEMENT OF CHANGES IN EQUITY**  
**FOR THE PERIOD ENDED 30 JUNE 2015**

The figures have not been audited.

Note	←----- Attributable to Equity Holders of the Parent ----->					Minority Interest	Total Equity
	Share Capital RM'000	Share Premium RM'000	SIS Option Reserve RM'000	Distributable Retained Earnings RM'000	Total RM'000		
Balance as at 01.01.2014	70,203	-	-	(12,084)	58,119	-	58,119
Private Placement	7,021	1,404	-	-	8,425	-	8,425
Changes in subsidiary ownership interest	-	-	-	(78)	(78)	78	-
Total comprehensive income for the financial period	-	-	-	(12,553)	(12,553)	(3)	(12,556)
Balance as at 31.12.2014	77,224	1,404	-	(24,715)	53,913	75	53,988
Balance as at 01.01.2015	77,224	1,404	-	(24,715)	53,913	75	53,988
Total comprehensive income for the financial period	-	-	-	193	193	(1)	192
Employees's share options exercised	1,000	429	(329)	-	1,100	-	1,100
Share based payment	-	-	329	-	329	-	329
Total transaction with owners	1,000	429	-	-	1,429	-	1,429
Balance as at 30.06.2015	78,224	1,833	-	(24,522)	55,535	74	55,609

The condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the year ended 31 December 2014 and the accompanying explanatory notes attached to the interim financial statements.

**NAIM INDAH CORPORATION BERHAD (19727-P)**  
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**CASH FLOW STATEMENT**  
**FOR THE PERIOD ENDED 30 JUNE 2015**

The figures have not been audited.

	6 months ended	
	30.06.2015	30.06.2014
	RM'000	RM'000
Net cash generated from / (used in) operating activities	(4,393)	(917)
Net cash generated from / (used in) investing activities	(243)	5
Net cash generated from / (used in) financing activities	3,596	409
<b>Net increase / (decrease) in cash and cash equivalents</b>	<b>(1,040)</b>	<b>(503)</b>
<b>Cash and cash equivalents at beginning of financial period</b>	<b>(1,499)</b>	<b>(2,275)</b>
<b>Cash and cash equivalents at end of financial period</b>	<b>(2,539)</b>	<b>(2,778)</b>

**Cash and cash equivalents at the end of the financial period comprise the followings:**

Cash and bank balances	234	230
Bank overdraft	(2,773)	(3,008)
	<b>(2,539)</b>	<b>(2,778)</b>

The condensed consolidated cash flow statement should be read in conjunction with the audited financial statements for the year ended 31 December 2014 and the accompanying explanatory notes attached to the interim financial statements.

**NAIM INDAH CORPORATION BERHAD (19727-P)**  
**(Incorporated in Malaysia)**

**CONDENSED CONSOLIDATED CASH FLOW STATEMENT**  
**FOR THE PERIOD ENDED 30 JUNE 2015**

The figures have not been audited.

	6 months ended	
	30.06.2015	30.06.2014
	RM'000	RM'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Profit / (Loss) before taxation	(1,263)	(1,382)
Adjustments for:		
Depreciation	195	75
Interest expense	747	679
Interest income	(3)	(5)
Share based payment	329	-
Gain on disposal of fixed asset	-	(10)
Impairment of Goodwill	6	-
Operating loss before working capital changes	<u>11</u>	<u>(643)</u>
(Increase) / Decrease building in-progress	(2,838)	(240)
(Increase) / Decrease in receivables	(1,656)	416
Increase / (Decrease) in payables	837	239
Cash generated from / (used in) operations	<u>(3,646)</u>	<u>(228)</u>
Interest paid	(747)	(679)
Taxes paid	-	(10)
Net cash generated from / (used in) operating activities	<u>(4,393)</u>	<u>(917)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of plant, property and equipment	(246)	-
Interest received	3	5
Net cash generated from / (used in) operating activities	<u>(243)</u>	<u>5</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Net drawdown / (repayment) of term loan & borrowings	(516)	(184)
Net drawdown / (repayment) of hire purchase	(26)	(7)
Net drawdown / (repayment) of Advance from Director	3,038	600
Proceeds from issuance of shares	1,100	-
Net cash generated from / (used in) investing activities	<u>3,596</u>	<u>409</u>
Net increase / (decrease) in cash and cash equivalents	(1,040)	(503)
Cash and cash equivalents as at 1 January	(1,499)	(2,275)
Cash and cash equivalents as at end of period	<u>(2,539)</u>	<u>(2,778)</u>
<b>CASH AND CASH EQUIVALENTS COMPRISE: -</b>		
Cash and bank balances	234	230
Bank overdraft	(2,773)	(3,008)
	<u>(2,539)</u>	<u>(2,778)</u>

The condensed consolidated cash flow statement should be read in conjunction with the audited financial statements for the year ended 31 December 2014 and the accompanying explanatory notes attached to the interim financial statements.