

NWP HOLDINGS BERHAD (495476-M)
CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 AUGUST 2016

	As at 31.08.2016 RM'000 (Unaudited)	As at 31.08.2015 RM'000 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	33,376	35,392
Biological Assets	38	64
Investment in Associates	2,484	2,673
	35,898	38,129
Currents assets		
Inventories	7,204	8,058
Receivables	5,619	5,066
Amount due from Associates	690	690
Fixed Deposit with Licensed Banks	136	62
Cash, bank balances and deposits	1,556	342
	15,205	14,218
TOTAL ASSETS	51,103	52,347
EQUITY AND LIABILITIES		
Share capital	80,000	80,000
Share premium	4,019	4,019
Other reserves	13,943	17,626
Exchange fluctuation reserve	-	-
Retained earnings	(59,840)	(57,407)
	38,122	44,238
Non-controlling interest	(43)	(22)
Total Equity	38,079	44,216
Non-current liabilities		
Borrowings	-	31
Deferred tax liabilities	4,217	1,072
	4,217	1,103
Current liabilities		
Payables	5,732	6,107
Borrowing	290	831
Amount due to Directors	2,754	54
Taxation	0	0
Hire purchase creditors	31	36
	8,807	7,028
	13,024	8,131
TOTAL EQUITY AND LIABILITIES	51,103	52,347
Net Asset Per Share (RM)	0.1191	0.1382

The Condensed Consolidated Balance Sheet should be read in conjunction with the Annual Financial Report
for the year ended 31 August 2015

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

For the 4th quarter ended 31 August 2016

	CURRENT QUARTER		CUMULATIVE QUARTER	
	3 months ended		12 months ended	
	31.08.2016	31.08.2015	31.08.2016	31.08.2015
	RM' 000	RM' 000	RM' 000	RM' 000
Revenue	3,666	2,867	12,680	17,560
Cost Of Sales	(3,532)	(2,398)	(12,764)	(15,378)
Gross profit / (loss)	134	469	(84)	2,182
Other Income	10	326	21	548
Administrative Expenses	(418)	(265)	(1,315)	(1,182)
Other expenses	(1,055)	(3,367)	(1,355)	(3,650)
Profit / (Loss) from operation	(1,329)	(2,837)	(2,733)	(2,102)
Share of Profit/(Loss) of Associate	21	(14)	(188)	(61)
Finance Cost	(14)	(23)	(69)	(86)
Profit / (Loss) before tax	(1,322)	(2,874)	(2,990)	(2,249)
Tax expense	73	25	73	25
Profit/(Loss) for the period	(1,249)	(2,849)	(2,917)	(2,224)
Other comprehensive income for the period, net of tax	-	-	-	-
Total comprehensive income/(loss) for the period	(1,249)	(2,849)	(2,917)	(2,224)
Loss attributable to				
Owners of the company	(1,243)	(2,857)	(2,895)	(2,225)
Non-Controlling interests	(6)	8	(22)	1
Total comprehensive loss for the period	(1,249)	(2,849)	(2,917)	(2,224)
Basic loss per share (sen)	(0.39)	(0.89)	(0.90)	(0.70)

NWP HOLDINGS BERHAD (495476-M)
FOURTH QUARTERLY REPORT

Part A2 : SUMMARY OF KEY FINANCIAL INFORMATION

Summary of Key Financial Information for the quarter ended 31/08/16

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR CORRESPONDING PERIOD
	31/8/2016 RM'000	31/8/2015 RM'000	31/8/2016 RM'000	31/8/2015 RM'000
1. Revenue	3,666	2,867	12,680	17,560
2. Profit/(loss) before tax	(1,322)	(2,874)	(2,990)	(2,249)
3. Profit/(loss) after tax and non controlling interest	(1,243)	(2,857)	(2,895)	(2,225)
4. Net profit/(loss) for the period	(1,243)	(2,857)	(2,895)	(2,225)
5. Basic earnings/(loss) per share (sen)	(0.39)	(0.89)	(0.90)	(0.70)
6. Dividend per share (sen)	0	0	0	0
	AS AT END OF CURRENT QUARTER		AS AT PRECEDING FINANCIAL YEAR END	
7. Net assets per share (RM)	0.1191		0.1382	

Part A3 : ADDITIONAL INFORMATION

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR CORRESPONDING PERIOD
	31/8/2016 RM'000	31/8/2015 RM'000	31/8/2016 RM'000	31/8/2015 RM'000
1. Profit/(loss) from operations	(1,329)	(2,837)	(2,733)	(2,102)
2. Gross Interest Income	0	0	0	0
3. Gross Interest Expense	(14)	(23)	(69)	(86)

**CONDENSED CONSOLIDATED INCOME STATEMENTS
FOR THE QUARTER ENDED 31 AUGUST 2016**

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR CORRESPONDING PERIOD
	31/8/2016 RM'000	31/8/2015 RM'000	31/8/2016 RM'000	31/8/2015 RM'000
Revenue	3,666	2,867	12,680	17,560
Cost of Sales	(3,532)	(2,398)	(12,764)	(15,378)
Gross Profit	134	469	(84)	2,182
Other Operating Income	10	326	21	548
Operating Expenses	(1,473)	(3,632)	(2,670)	(4,832)
Profit/(loss) from Operations	(1,329)	(2,837)	(2,733)	(2,102)
Finance Costs	(14)	(23)	(69)	(86)
Investing Results	21	(14)	(188)	(61)
Profit/(Loss) Before Tax	(1,322)	(2,874)	(2,990)	(2,249)
Taxation	73	25	73	25
Profit/(Loss) After Tax	(1,249)	(2,849)	(2,917)	(2,224)
Minority Interest	6	(8)	22	(1)
Net Profit/(Loss) for the Period	(1,243)	(2,857)	(2,895)	(2,225)
Earnings per share - Basic (sen)	(0.39)	(0.89)	(0.90)	(0.70)
- Diluted (sen)	N/A	N/A	N/A	N/A

The Condensed Consolidated Income Statements should be read in conjunction with the Annual Financial Report for the year ended 31 August 2015

NWP HOLDINGS BERHAD (495476-M)
CONDENSED CONSOLIDATED CASH FLOW STATEMENT
FOR THE QUARTER ENDED 31 AUGUST 2016

	Quarter ended 31/8/2016 RM'000 (unaudited)	Year ended 31/08/2015 RM'000 (audited)
CASH FLOW FROM OPERATING ACTIVITIES		
Loss before taxation	(2,990)	(2,065)
Adjustment for non-cash flow: -		
Impairment losses on receivables	210	3,288
Depreciation of property, plant and equipment	1,751	1,793
Amortisation on Biological Assets	26	26
Impairment of property, plant and equipment	578	0
Gain On Disposal Of Assets	(5)	(1)
Share of result of associates	188	61
Unrealised gain foreign exchange	0	(404)
Interest income	0	0
Interest expense	69	156
Operating profit/(loss) before changes in working capital	<u>(173)</u>	<u>2,854</u>
Changes in Inventories	854	(2,767)
Changes in contract work in progress	0	82
Changes in receivables	(827)	(2,298)
Changes in payables	2,388	1,612
Net cash generated from/(used in) operations	<u>2,242</u>	<u>(517)</u>
Tax Refunded	0	35
Interest paid	(69)	(151)
Interest received	0	0
Net cash generated from / (used in) operating activities	<u>2,173</u>	<u>(633)</u>
CASH FLOW FROM INVESTING ACTIVITIES		
Advance to an associate	0	0
Payment for plantation development expenditure	0	0
Payment for biological assets	0	0
Purchase of property, plant and equipment	(308)	(280)
Proceeds from disposal of assets	0	36
Investment in associates	0	0
Net cash generated from/(used in) investing activities	<u>(308)</u>	<u>(244)</u>
CASH FLOW FROM FINANCING ACTIVITIES		
Payments to hire purchase creditors	(36)	(39)
Interest paid	0	0
Net cash generated from/(used in) financing activities	<u>(36)</u>	<u>(39)</u>
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	1,829	(916)
EFFECT IN CHANGE OF CURRENCY RATE	0	0
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>(427)</u>	<u>489</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>1,402</u></u>	<u><u>(427)</u></u>
CASH AND CASH EQUIVALENTS COMPRISE:		
Cash and bank balances	1,556	342
Fixed Deposit	136	62
	<u>1,692</u>	<u>404</u>
Bank Overdraft	(290)	(831)
	<u>1,402</u>	<u>(427)</u>

The Condensed Consolidated Cash Flow Statement should be read in conjunction with the Annual Financial Report for the year ended 31 August 2015

NWP HOLDINGS BERHAD (495476-M)**Interim report for the Nine months ended 31 AUGUST 2016**

(The figures have not been audited)

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE QUARTER ENDED 31 AUGUST 2016**

	← Attributable to Equity Holders →					Total	Non- Controlling Interest	Total Equity
	Share Capital RM'000	Non-distributable Share Premium RM'000	Revaluation Reserves RM'000	Exchange Fluctuation Reserves RM'000	Distributable Retained Earnings RM'000			
GROUP								
As at 01 June 2016	80,000	4,019	17,626	-	(59,067)	42,578	(37)	42,541
Prior year adjustment	-	-	3,683	-	-	(3,683)	-	(3,683)
Profit/(Loss) for the period	-	-	-	-	(773)	(773)	(6)	(779)
Other comprehensive income for the period	-	-	-	-	-	-	-	-
Balance at 31 August 2016	80,000	4,019	13,943	-	(59,840)	38,122	(43)	38,079
As at 01 June 2015	80,000	4,019	17,626	-	(55,367)	46,278	(23)	46,255
Profit for the period	-	-	-	-	(2,040)	(2,040)	1	(2,039)
Other comprehensive income for the period	-	-	-	-	-	-	-	-
Balance at 31 August 2015	80,000	4,019	17,626	-	(57,407)	44,238	(22)	44,216

The Condensed Consolidated Statement Of Changes In Equity should be read in conjunction with the Annual Financial Report for the year ended 31 August 2015