GLOBALTEC FORMATION BERHAD

(Incorporated in Malaysia)

Company No: 953031-A

FIRST QUARTERLY REPORT
FOR THE FINANCIAL YEAR ENDING 30 JUNE 2015

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Condensed unaudited consolidated statement of profit or loss and other comprehensive income for the financial period ended 30 September 2014

	Current quarter 30.9.2014 RM'000	Preceding year corresponding quarter 30.9.2013 RM'000	Current period 30.9.2014 RM'000	Preceding year corresponding period 30.9.2013 RM'000
Revenue	87,928	94,878	87,928	94,878
Cost of sales	(75,081)	(81,033)	(75,081)	(81,033)
Gross profit	12,847	13,845	12,847	13,845
Other operating expenses	(13,294)	(14,734)	(13,294)	(14,734)
Other operating income	861	2,733	861	2,733
Results from operating activities	414	1,844	414	1,844
Finance income	201	161	201	161
Finance costs	(1,088)	(1,246)	(1,088)	(1,246)
(Loss)/Profit from operations	(473)	759	(473)	759
Share of loss of equity accounted investees, net of tax	-	-	-	-
(Loss)/Profit before tax	(473)	759	(473)	759
Tax expense	(752)	(715)	(752)	(715)
(Loss)/Profit for the period	(1,225)	44	(1,225)	44
Other comprehensive income/(loss), net of tax				
Foreign currency translation differences for foreign operations	342	(1,552)	342	(1,552)
Total comprehensive loss for the period	(883)	(1,508)	(883)	(1,508)
(Loss)/Profit attributable to:				
Owners of the Company	(1,074)	(99)	(1,074)	(99)
Non-controlling interests	(151)	143	(151)	143
(Loss)/Profit for the period	(1,225)	44	(1,225)	44
Total comprehensive (loss)/income attributable to:				
Owners of the Company	(915)	(1,849)	(915)	(1,849)
Non-controlling interests	32	341	32	341
Total comprehensive loss for the period	(883)	(1,508)	(883)	(1,508)
Basic loss per ordinary share (sen)	(0.020)	(0.002)	(0.020)	(0.002)
Diluted loss per ordinary share (sen)	N/A	(0.002)	N/A	(0.002)

(The condensed unaudited consolidated statement of profit or loss and other comprehensive income should be read in conjunction with the Annual Financial Report for the year ended 30 June 2014)

Condensed unaudited consolidated statement of financial position as at 30 September 2014

	As at 30.9.2014 RM'000	Audited 30.6.2014 RM'000
Non-current assets		
Property, plant and equipment	172,931	177,253
Biological assets	39,919	39,919
Investment property	11,045	11,045
Intangible assets	86,831	86,964
Investment in associate	7,035	7,021
Total non-current assets	317,761	322,202
Current assets		
Receivables, deposits and prepayments	79,201	79,436
Inventories	50,291	50,265
Other investments	9,333	1,834
Current tax assets	3,376	3,165
Cash and cash equivalents	32,775	43,204
Total current assets	174,976	177,904
TOTAL ASSETS	492,737	500,106
Equity attributable to owners of the Company		
Share capital	538,174	538,174
Share premium	105,473	105,473
Business combination deficit	(157,064)	(157,064)
Reserves	(138,748)	(137,833)
	347,835	348,750
Non-controlling interests	19,765	21,275
Total equity	367,600	370,025
Long term and deferred liabilities		
Borrowings	22,123	22,845
Deferred tax liabilities	10,394	10,419
Total long term and deferred liabilities	32,517	33,264
Current liabilities		
Payables and accruals	57,067	60,303
Government grant	8	10
Tax liabilities	1,301	1,581
Provision for warranties	1,729	1,746
Borrowings	32,515	33,177
Total current liabilities	92,620	96,817
Total liabilities	125,137	130,081
TOTAL EQUITY AND LIABILITIES	492,737	500,106
Net assets per share attributable to owners of the Company (RM)	0.065	0.065

(The condensed unaudited consolidated statement of financial position should be read in conjunction with the Annual Financial Report for the year ended 30 June 2014)

Condensed unaudited consolidated statement of changes in equity for the financial period ended 30 September 2014

	← Attributable to owners of the Company							→		
	Share capital	Share premium	Capital reserve	Foreign currency translation reserve	Fair value adjustment reserve	Business combinatinon deficit	Accumulated losses	Total	Non-controlling interests	Total equity
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
At 1 July 2014	538,174	105,473	6,041	(3,366)	(44,479)	(157,064)	(96,029)	348,750	21,275	370,025
Total comprehensive income/(loss) for the period	-	-	-	159	-	-	(1,074)	(915)	32	(883)
Dividends to non-controlling interests	-	-	-	-	-	-	-	-	(1,800)	(1,800)
Acquisition of subsidiaries	-	-	-	-	-	-	-	-	258	258
At 30 September 2014	538,174	105,473	6,041	(3,207)	(44,479)	(157,064)	(97,103)	347,835	19,765	367,600

	← Attributable to owners of the Company							→		
	Share capital	Share premium	Capital reserve	Foreign currency translation reserve	Fair value adjustment reserve	Business combinatinon deficit	Accumulated losses	Total	Non-controlling interests	Total equity
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
At 1 July 2013	527,365	105,473	6,041	(678)	(40,155)	(157,064)	(58,671)	382,311	22,192	404,503
Total comprehensive (loss)/income for the period	-	-	-	(1,750)	-	-	(99)	(1,849)	341	(1,508)
Changes in ownership interests in subsidiaries	-	-	-	-	-	-	(172)	(172)	(48)	(220)
At 30 September 2013	527,365	105,473	6,041	(2,428)	(40,155)	(157,064)	(58,942)	380,290	22,485	402,775

(The condensed unaudited consolidated statement of changes in equity should be read in conjunction with the Annual Financial Report for the year ended 30 June 2014)

Condensed unaudited consolidated statement of cash flows for the financial period ended 30 September 2014

	Current period 30.9.2014 RM'000	Preceding year corresponding period 30.9.2013 RM'000
Cash flows from operating activities		
(Loss)/Profit before tax	(473)	759
Adjustments for:		
Amortisation of customer relationships	414	-
Amortisation of development costs	93	89
Amortisation of government grant	(2)	(5)
Changes in fair value of contingent consideration payable	-	(2,162)
Changes in fair value of other investment	(26)	(14)
Depreciation	5,652	6,405
Finance costs	1,088	1,246
Finance income	(201)	(161)
(Gain)/Loss on disposal of property, plant and equipment	(15)	12
Impairment loss on receivables (net)	80	-
Provision for warranties (net)	207	477
Unrealised foreign exchange gain	(37)	(326)
Operating profit before working capital changes	6,780	6,320
Changes in working capital:		
Inventories	(61)	2,143
Receivables, deposits and prepayments	35	(5,639)
Payables and accruals	(3,253)	4,905
Cash generated from operations	3,501	7,729
Warranties paid	(224)	(363)
Taxation paid (net)	(1,267)	(722)
Net cash generated from operating activities	2,010	6,644
Cash flows from investing activities		
Purchase of property, plant and equipment	(1,048)	(1,970)
Development costs paid	(123)	(232)
Additions in other investments	(7,474)	-
Interest received	201	161
Proceeds from disposal of property, plant and equipment	15	80
Acquisition of minority interest in a subsidiary	-	(220)
Net cash used in investing activities	(8,429)	(2,181)

Condensed unaudited consolidated statement of cash flows for the financial period ended 30 September 2014
(continued)

	Current period 30.9.2014 RM'000	Preceding year corresponding period 30.9.2013 RM'000
Cash flows from financing activities		
Interest paid	(1,088)	(1,246)
Increase in deposits pledged	(105)	-
Dividends paid to non-controlling interest	(1,800)	-
Repayment of bank borrowings – net	(735)	(1,144)
Net cash used in financing activities	(3,728)	(2,390)
Net (decrease)/increase in cash and cash equivalents	(10,147)	2,073
Effect of foreign exchange fluctuation on cash and cash equivalents	50	(456)
Cash and cash equivalents at beginning of period	29,335	25,260
Cash and cash equivalents at end of period	19,238	26,877
Cash and cash equivalents at end of period comprise:		
Cash and bank balances	19,584	27,220
Deposits with licensed banks	13,191	13,784
	32,775	41,004
Less:		
Bank overdrafts	(9,458)	(10,099)
Deposits pledged as security	(4,079)	(4,028)
	19,238	26,877

(The condensed unaudited consolidated statement of cash flows should be read in conjunction with the Annual Financial Report for the year ended 30 June 2014)

NOTES TO THE INTERIM FINANCIAL REPORT

A1. Basis of preparation

This interim financial report of Globaltec Formation Berhad ("GFB" or the "Company") and its subsidiaries ("Group") is unaudited and has been prepared in accordance with the Malaysian Financial Reporting Standard ("MFRS") 134, *Interim Financial Reporting* and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Malaysia") ("Listing Requirements").

A2. Significant Accounting Policies

The significant accounting policies adopted by the Group in this interim financial report are consistent with those adopted in the audited financial statements of the Group for the financial year ended 30 June 2014.

The Group has not adopted the following standards that have been issued by the Malaysian Accounting Standards Board but are not yet effective for the Group.

MFRSs, Interpretations and amendments effective for annual periods beginning on or after 1 January 2016

- MFRS 14, *Regulatory Deferral Accounts*
- Amendments to MFRS 11, *Accounting for Acquisitions of Interests in Joint Operations*
- Amendments to MFRS 116 and MFRS 138, *Clarification of Acceptable Methods of Depreciation and Amortisation*
- Amendments to MFRS 116 and MFRS 141, *Agriculture: Bearer Plants*

MFRSs, Interpretations and amendments effective for annual periods beginning on or after 1 January 2017

- MFRS 15, *Revenue from Contracts with Customers*

The Group plan to apply the abovementioned accounting standards, amendments and interpretations:

- from the annual period beginning on 1 July 2016 for those accounting standards, amendments or interpretations that are effective for annual periods beginning on or after 1 January 2016, except for MFRS 14 which is not applicable to the Group.

- from the annual period beginning on 1 July 2017 for those accounting standards, amendments or interpretations that are effective for annual periods beginning on or after 1 January 2017.

MFRSs, Interpretations and amendments effective for a date yet to be confirmed

- MFRS 9, *Financial Instruments (2009)*
- MFRS 9, *Financial Instruments (2010)*
- MFRS 9, *Financial Instruments – Hedge Accounting and Amendments to MFRS 9, MFRS 7 and MFRS 139*
- Amendments to MFRS 7, *Financial Instruments: Disclosures – Mandatory Effective Date of MFRS 9 and Transition Disclosures*

MFRS 15, Revenue from Contracts with Customers

MFRS 15 replaces the guidance in MFRS 111, *Construction Contracts*, MFRS 118, *Revenue*, IC Interpretation 13, *Customer Loyalty Programmes*, IC Interpretation 15, *Agreements for Construction of Real Estate*, IC Interpretation 18, *Transfer of Assets from Customers* and IC Interpretation 131, *Revenue – Barter Transactions Involving Advertising Services*. Upon adoption of MFRS 15, it is expected that the timing of revenue recognition might be different as compared with the current practices.

The adoption of MFRS 15 will result in a change in accounting policy. The Group is currently assessing the financial impact of adopting MFRS 15.

MFRS 9, Financial Instruments

MFRS 9 replaces the guidance in MFRS 139, *Financial Instruments: Recognition and Measurement* on the classification and measurement of financial assets. Upon adoption of MFRS 9, financial assets will be measured at either fair value or amortised cost. It is expected that the Group's investment in unquoted shares will be measured at fair value through other comprehensive income.

The adoption of MFRS 9 will result in a change in accounting policy. The Group is currently assessing the financial impact of adopting MFRS 9.

A3. Qualified audit report

The preceding annual audited financial statements of the Group were reported on without any qualification.

A4. Unusual items affecting assets, liabilities, equity, net income or cash flows

There were no unusual items affecting assets, liabilities, equity, net income or cash flows for the current quarter and financial period.

A5. Seasonal and cyclical factors

There were no material seasonal or cyclical factors affecting the income and performance of the Group.

A6. Changes in estimates

There were no changes in the estimates of amounts which give a material effect for the financial period ended 30 September 2014.

A7. Dividends

The Board does not recommend any dividend for the financial period ended 30 September 2014.

A8. Valuation of property, plant and equipment

The Group measures and records its land and buildings at cost and does not revalue them.

A9. Material events subsequent to the period end

Save as disclosed in Note B5, there were no material events subsequent to the financial period end.

A10. Changes in composition of the Group

Save as disclosed below, there were no changes in the Group structure for the financial period and up to the date of this report.

i) On 4 August 2014, the Company had acquired the entire equity interest, comprising 2 ordinary shares of RM1 each in JCM Auto Components Sdn Bhd (*now known Globaltec Energy Resources Sdn Bhd*) ("GER"), a shelf company, for a cash consideration of RM2. There is no material effects on the acquisition of GER to be disclosed.

ii) On 8 August 2014, GER has subscribed a 60% equity interest, comprising 300 shares of USD1.00 each, in New Century Energy Resources Limited ("NCE") and New Century Energy Services Limited ("NCES") for a cash consideration of USD100,000 each.

The effects on the acquisition of NCE and NCES are as follows:

	RM'000
Purchase consideration	639
Share of fair value of net identifiable assets acquired	387
Goodwill arising	252

The fair value of the net identifiable assets and liabilities on the acquisition date comprised as follows:

	RM'000
Total assets	645
Total liabilities	-
Fair value of net identifiable assets and liabilities	645
Share of fair value of net identifiable assets acquired	387

The cash effect on acquisition is as follows:

	RM'000
Purchase consideration satisfied by cash	639
Cash and cash equivalents of subsidiary acquired	639
Net cash effect to the Group	-

NCE and NCES have contributed the following results to the Group:

	Current quarter 30.9.2014 RM'000
Revenue	-
Net loss	144

iii) On 21 August 2014, GER and NCE had completed the subscription of 83.3 million shares in NuEnergy Gas Limited ("NGY") ("NGY Shares") for a total cash subscription price of A$2.5 million. Consequently, the Group has a total of 19.9% equity interest in NGY with GER and NCE each having an equity interest of 9.95% each in NGY. NGY, listed on the Australian Securities Exchange, is principally a gas and ancillary power generation development company with an immediate focus on establishing unconventional gas exploration and production in Indonesia.

iv) Subsequent to the period end, on 24 October 2014, NCES acquired the entire equity interest, comprising 100 shares of USD1.00 each, in Star Mine Global Ltd, a shelf company for a cash consideration of USD100.

v) Subsequent to the period end, on 28 October 2014, the Company had transferred its entire equity interest in New Century Energy Services Sdn Bhd (*formerly known as Globaltec Plantations Sdn Bhd*) then a wholly owned subsidiary, to NCES.

vi) Subsequent to the period end, Autoventure Coat Sdn Bhd, a wholly owned dormant subsidiary of the Group, has on 29 October 2014 been deregistered from the Register of Companies under Section 308 of the Companies Act, 1965.

A11. Capital commitments

Capital commitments as at 30 September 2014 were as follows:

	RM'000
Purchase of plant and equipment:	
- Approved and contracted for	1,413
Lease agreement^	2,913
Total	4,326

Note:

^ *Based on the remaining lease obligation of a subsidiary with CIMB Islamic Trustee Berhad (As Trustee for the Amanah Raya Real Estate Investment Trust) ("CIMB Trustee") to lease certain leasehold land and buildings from CIMB Trustee.*

A12. Segmental information

Analysis by business segments being the primary basis of the Group's segmental reporting for the financial period ended 30 September 2014 is as follows:

	Integrated manufacturing services RM'000	Energy RM'000	Resources RM'000	Investment holding RM'000	Consolidation adjustments RM'000	Consolidated RM'000
Segment revenue						
Revenue from external customers	86,265	-	1,663	-	-	87,928
Inter-segment revenue	-	-	-	1,125	(1,125)	-
Total revenue	86,265	-	1,663	1,125		87,928
Segment (loss)/profit	(399)	(233)	(84)	240	3	(473)
Segment assets	321,888	8,064	76,582	67,971	(67,361)	407,145
Customer relationships						29,427
Goodwill on consolidation						56,165
Consolidated total assets						492,737

A13. Contingent liabilities/assets

As at 30 September 2014, the Company had executed corporate guarantees in favour of licensed financial institutions of up to a limit of RM101.4 million for credit facilities granted to subsidiaries and a jointly controlled entity. Out of the total banking facilities secured by corporate guarantees by the Company, a total of RM45.6 million was outstanding at the period end.

The corporate guarantee of RM5.0 million to the jointly controlled entity, together with advances amounting to RM0.8 million as at 30 September 2014 by the Group to the jointly controlled entity, represents a form of provision of financial assistance by the Company in accordance to paragraph 8.23(1)(ii) of the Listing Requirements. Out of the total banking facilities granted to the jointly controlled entity and secured by a corporate guarantee by the Company, a total of RM2.6 million was outstanding at the period end.

A14. Debt and equity securities

There were no issuances, cancellations, share splits, repurchases and repayments of the Company's debt or equity securities for the financial period ended 30 September 2014.

OTHER NOTES PURSUANT TO BURSA MALAYSIA'S MAIN MARKET LISTING REQUIREMENTS: CHAPTER 9, APPENDIX 9B, PART A

B1. Review of performance

The Integrated Manufacturing Services ("IMS") segment comprises the following divisions:

(i) precision machining, stamping and tooling ("PMST");
(ii) semiconductor; and
(iii) automotive components design and manufacturing ("Automotive").

The Resources segment is principally involved in the harvesting and selling of fresh fruit bunches of oil palm ("FFB") whereas the Energy segment is principally involved in the exploration and production of oil and gas.

The Group's revenue for the current quarter decreased from RM94.9 million for the preceding year corresponding quarter to RM87.9 million for the current quarter. This was due to the IMS segment registering a decline of RM7.1 million in its revenue contribution. Within the IMS segment, all the divisions recorded declines in their revenues with the Automotive division registering the steepest decline of RM5.9 million. The decline in revenue experienced by the IMS segment was mainly due to overall weak demand. Nevertheless, the Resources segment registered an increase in its revenue from RM1.5 million to RM1.7 million due mainly to an increase in FFB production.

Included in the preceding year corresponding quarter was a fair value gain on contingent consideration payable of RM2.2 million booked by the Investment Holding segment. Excluding this fair value gain, despite the decrease in revenue, the Group's net loss reduced from RM2.3 million for the preceding year corresponding quarter to RM1.1 million for the current quarter. This was due mainly to all the segments registering an improvement in their results. The IMS segment's net loss too reduced from RM2.0 million to RM1.0 million, with all the IMS divisions, save for the Automotive Division, registering an improvement due mainly to better cost models put in place. In tandem with its fall in revenue, the Automotive Division's results decreased from a net profit of RM0.2 million in the preceding year corresponding quarter to a net loss of RM0.6 million for the current quarter.

B2. Material changes from the preceding quarter

Comparing quarter on quarter, the Group's revenue declined by RM10.3 million from RM98.2 million for the preceding quarter to RM87.9 million for the current quarter. This decline was attributable to a decrease in the revenue contributions from both the IMS and Resources segments. The IMS's revenue fell from RM96.3 million to RM86.3 million quarter on quarter, due mainly to all the IMS divisions registering lower revenues, as a result of an overall weak demand. The PMST and Automotive divisions registered the highest declines of RM5.2 million and RM4.4 million respectively. The Resources segments' revenue decreased from RM1.9 million in the previous quarter to RM1.7 million for the current quarter due mainly to a decrease in FFB prices.

Included in the preceding quarter was impairment losses on goodwill and plant and equipment of RM18.4 million and RM14.5 million respectively. Excluding these impairment losses, the Group, despite the drop in revenue, recorded an improvement with a lower net loss of RM1.1 million for the current quarter vis-à-vis a net loss of RM2.6 million for the previous quarter. This improvement was mainly attributable to higher amortisation of customer relationships by the Investment Holding segment in the preceding quarter.

B3. Prospects

The uncertainty of the global economy growth and lacklustre local business environment continues to pose a challenging outlook for the Group's businesses in the IMS segment.

In view of the above, the Board is hopeful with the new ventures into the oil and gas exploration, production and services (in particular the unconventional oil and gas) and the renewable energy businesses (as mentioned in Note B5 below), the Group is able to diversify its risks and reduce its reliance on the manufacturing business and Resources segment and also improve the long term revenue, profits and cash flows to the Group. Nevertheless, these new ventures will take time before the Group can reap the returns from them.

B4. Profit Forecast and Profit Guarantee

Not applicable as no profit forecast was published and no outstanding profit guarantee that has been given or received during the financial period and up to the date of this report.

B5. Corporate proposals

Save as disclosed below, there were no other corporate proposals announced but not completed within 7 days from the date of issue of this report.

a) On 15 September 2014, the Company announced that GER, NCE and NGY have entered into a conditional share subscription agreement to subscribe for 333.3 million NGY Shares at a cash subscription price of A$0.03 per NGY Share or a total cash subscription consideration of A$10 million ("Proposed Subscription"). The Proposed Subscription is conditional on inter-alia, the approval from the shareholders of the Company and the shareholders of NGY. The shareholders of NGY has on 31 October 2014 approved the Proposed Subscription. The Proposed Subscription is now pending the approval of the shareholders of the Company.

b) The Company has on 15 September 2014 announced that the Company, in conjunction with item (a) above, wishes to propose the diversification of the business of the Group to include the oil and gas exploration & production and services (including in unconventional oil and gas assets) ("Proposed Diversification"). Accordingly, the Company shall seek the approval of its shareholders for the Proposed Diversification pursuant to Paragraph 10.13 of the Listing Requirements.

   The Proposed Subscription and the Proposed Diversification are inter-conditional upon each other.

c) On 12 September 2014, the Company announced that it had on the same date entered into a conditional sale and purchase agreement and a share subscription agreement with Wibawa Serantau Sdn Bhd and Empangan Sejati Sdn Bhd ("ESSB"), to acquire and subscribe for a total of 490 ordinary shares of RM1.00 each in ESSB, representing a 49% equity interest in ESSB for a total cash consideration of RM2.74 million ("Proposed Acquisition of ESSB"). ESSB has an indirect interest in Manifest Frontier Sdn Bhd, which represents a joint venture with Perak Hydro Renewable Energy Corporation Sdn Bhd to jointly build, operate and own a small hydroelectric power plant with an installed capacity of 15 megawatt in Perak. The Proposed Acquisition of ESSB is pending completion as at the date of this report.

B6. Taxation

The tax expense for the current quarter and financial period are as follows:

	Current quarter 30.9.2014 RM'000
Tax expense	
Malaysia -current year	645
Overseas – current	131
Deferred tax expense	
Malaysia - current year	(24)
Total income tax expense	752

The effective tax rate for the current quarter and current period is higher than the statutory tax rate principally due mainly to losses incurred by the semiconductor and Automotive divisions.

B7. Borrowings

The Group's borrowings as at 30 September 2014, which were all secured, were as follows:

	RM'000
Current	32,515
Non-current	22,123
Total Group Borrowings	54,638

The borrowings denominated in foreign currencies and RM as at 30 September 2014 was as follows:

	RM'000
Foreign Currencies:	
- [1] RMB5,600,000 @ RM0.5341/RMB1	2,991
- [2] IDR23,035,585,644@ RM0.0269/IDR100	6,197
RM	45,450
Total Group Borrowings	54,638

Foreign currencies:

[1] RMB Renminbi of The People's Republic of China
[2] IDR Indonesian Rupiah of Indonesia

B8. Material litigation

There is no material litigation as at the date of this report.

B9. Notes to the statement of profit or loss and other comprehensive income

Other than interest income and finance costs, included in the statement of profit or loss and other comprehensive income are the following credits/(charges):

	Current quarter 30.9.2014 RM'000	Preceding year corresponding quarter 30.9.2013 RM'000	Current period 30.9.2014 RM'000	Preceding year corresponding period 30.9.2013 RM'000
Amortisation of customer relationships	(414)	-	(414)	-
Amortisation of development costs	(93)	(89)	(93)	(89)
Amortisation of government grant	2	5	2	5
Changes in fair value of contingent consideration payable	-	2,162	-	2,162
Changes in fair value of other investment	26	14	26	14
Depreciation	(5,652)	(6,405)	(5,652)	(6,405)
Foreign exchange loss	(95)	(281)	(95)	(281)
Gain/(Loss) on disposal of property plant and equipment	15	(12)	15	(12)
Impairment loss on receivables (net)	(80)	-	(80)	
Provision for warranties (net)	(207)	(477)	(207)	(477)
Rental income	3	-	3	-

B10. Realised and unrealised losses

The breakdown of accumulated losses of the Group into realised and unrealised losses are as follows:

	As at 30.9.2014 RM'000	As at 30.6.2014 RM'000
Total accumulated losses of the Company and its subsidiaries:		
- Realised	(81,084)	(78,355)
- Unrealised	(14,744)	(14,662)
	(95,828)	(93,017)
The share of accumulated losses from a jointly controlled entity:		
- Realised	(1,763)	(1,763)
The share of accumulated losses from an associate:		
- Realised	(194)	(220)
Consolidation adjustments	682	(1,029)
Total accumulated losses	(97,103)	(96,029)

B11. Earnings per share

Basic loss per share

The basic loss per share of the Group for the current quarter/period was computed as follows:

	Current quarter 30.9.2014
Loss attributable to owners of the Company (RM'000)	1,074
Weighted average number of ordinary shares ('000)	5,381,738
Basic loss per share (sen)	0.020

Diluted earnings per share

Diluted earnings per share for the current quarter and period are not applicable as there are no dilutive instruments as at period end.