



DOLPHIN INTERNATIONAL BERHAD (1001521-X)

QUARTERLY REPORT ON CONSOLIDATED FINANCIAL STATEMENTS FOR THE THIRD QUARTER
ENDED 30 SEPTEMBER 2017

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER		
	3 MONTHS PERIOD ENDED		9 MONTHS PERIOD ENDED		
	30 SEPTEMBER 2017	30 SEPTEMBER 2016	30 SEPTEMBER 2017	30 SEPTEMBER 2016	
	RM'000	RM'000	RM'000	RM'000	
Revenue	2,124	18,190	6,061	38,130	
Cost of sales	(1,732)	(17,324)	(4,102)	(32,261)	
Gross Profit	392	866	1,959	5,869	
Other income	18	135	408	492	
Administrative expenses	(2,423)	(2,231)	(7,110)	(6,659)	
Loss from operations	(2,013)	(1,230)	(4,743)	(298)	
Finance costs	(532)	(743)	(1,906)	(2,158)	
Loss before tax	(2,545)	(1,973)	(6,649)	(2,456)	
Income tax expenses	4	(27)	646	(32)	
Loss for the period	(2,541)	(2,000)	(6,003)	(2,488)	
Loss attributable to:					
Owners of the Company	(2,474)	(1,981)	(5,901)	(2,475)	
Non-controlling interests	(67)	(19)	(102)	(13)	
	(2,541)	(2,000)	(6,003)	(2,488)	
Loss per share attributable to					
Owners of the Company					
- Basic (sen)	B10	(1.06)	(0.89)	(2.66)	(1.11)
- Diluted (sen) (Note 2)	B10	(1.06)	(0.89)	(2.66)	(1.11)

Notes:
(1) The Unaudited Condensed Consolidated Statement of Profit or Loss should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 December 2016 and the accompanying explanatory notes to the interim financial report.

(2) Diluted LPS is not applicable for individual quarter and period ended 30 September 2017 as it has an anti-dilution effect.



QUARTERLY REPORT ON CONSOLIDATED FINANCIAL STATEMENTS FOR THE THIRD QUARTER
ENDED 30 SEPTEMBER 2017

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF OTHER COMPREHENSIVE INCOME

Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	3 MONTHS PERIOD ENDED 30 SEPTEMBER 2017 RM'000	30 SEPTEMBER 2016 RM'000	9 MONTHS PERIOD ENDED 30 SEPTEMBER 2017 RM'000	30 SEPTEMBER 2016 RM'000
Loss for the period	(2,541)	(2,000)	(6,003)	(2,488)
OTHER COMPREHENSIVE LOSS				
Exchange difference arising on translation of foreign operations	(50)	92	(100)	29
Other comprehensive (loss)/income, net of tax	(50)	92	(100)	29
TOTAL COMPREHENSIVE (LOSS) FOR THE PERIOD	(2,591)	(1,908)	(6,103)	(2,459)
Total comprehensive loss attributable to:				
Owners of the Company	(2,524)	(1,889)	(6,001)	(2,446)
Non-controlling interests	(67)	(19)	(102)	(13)
	<u>(2,591)</u>	<u>(1,908)</u>	<u>(6,103)</u>	<u>(2,459)</u>

Notes:
The Unaudited Condensed Consolidated Statement of Other Comprehensive Income should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 December 2016 and the accompanying explanatory notes to the interim financial report.



QUARTERLY REPORT ON CONSOLIDATED FINANCIAL STATEMENTS FOR THE THIRD QUARTER
ENDED 30 SEPTEMBER 2017

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	AS AT 30 SEPTEMBER 2017 RM'000 (Unaudited)	AS AT 31 DECEMBER 2016 RM'000 (Audited)
ASSETS		
NON-CURRENT ASSETS		
Property, plant and equipment	23,505	24,072
Work in progress for property, plant and equipment	12,819	-
Investment properties	193	195
Investment in an associate	114	114
Development costs	17,274	16,943
Goodwill on consolidation	20	20
	53,925	41,344
CURRENT ASSETS		
Inventories	827	795
Trade receivables	12,669	14,216
Other receivables, deposit and prepayment	9,358	4,550
Current tax asset	5	5
Amount due from customers for contract works	38,537	58,208
Asset held for sale	-	7,250
Fixed deposits with licensed banks	4,977	11,234
Cash and bank balances	4,546	5,583
	70,919	101,841
TOTAL ASSETS	124,844	143,185
EQUITY AND LIABILITIES		
EQUITY ATTRIBUTABLE TO OWNERS OF THE COMPANY		
Share capital	46,564	44,400
Share premium	32,775	32,775
Foreign currency translation reserve	483	583
Reserve arising from reverse acquisition	(23,145)	(23,145)
Retained earnings	18,553	24,454
Shareholders' Fund	75,230	79,067
Non-controlling interests	(34)	68
TOTAL EQUITY	75,196	79,135
NON-CURRENT LIABILITIES		
Hire purchase payables	388	698
Bank borrowings	9,941	12,948
Provision for Retirement Benefits	20	20
Deferred tax liabilities	146	798
	10,495	14,464
CURRENT LIABILITIES		
Amount due to customers for contract works	455	438
Trade payables	6,604	7,106
Other payables and accruals	6,881	10,732
Hire purchase payables	492	509
Bank borrowings	13,380	20,162
Tax payables	-	1,063
Bank overdrafts	11,341	9,576
	39,153	49,586
TOTAL LIABILITIES	49,648	64,050
TOTAL EQUITY AND LIABILITIES	124,844	143,185
Number of ordinary shares at RM0.20 each	233,100	222,000
Net Assets per share attributable to ordinary equity owners of the Company (sen)	32.3	35.6

Note:

The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 December 2016 and the accompanying explanatory notes to the interim financial report.



DOLPHIN INTERNATIONAL BERHAD (1001521-X)

QUARTERLY REPORT ON CONSOLIDATED FINANCIAL STATEMENTS FOR THE THIRD QUARTER
ENDED 30 SEPTEMBER 2017

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Attributable to Equity Owners of the Company							Total Equity RM'000
	Non-Distributable				Distributable		Non- Controlling Interests RM'000	
	Share Capital RM'000	Share Premium RM'000	Reserve Arising from Reverse Acquisition RM'000	Foreign Currency Translation Reserve RM'000	Retained Earnings RM'000	Sub-total RM'000		
Current period-to-date ended 30 SEPTEMBER 2017								
As at 1 January 2017	44,400	32,775	(23,145)	583	24,454	79,067	68	79,135
Loss for the period	-	-	-	-	(5,901)	(5,901)	(102)	(6,003)
Other Comprehensive loss for the period	-	-	-	(100)	-	(100)	-	(100)
Total comprehensive loss for the period	-	-	-	(100)	(5,901)	(6,001)	(102)	(6,103)
Proceeds from issuance of shares	2,164	-	-	-	-	2,164	-	2,164
Balance as at 30 September 2017	46,564	32,775	(23,145)	483	18,553	75,230	(34)	75,196
Corresponding period-to-date ended 30 SEPTEMBER 2016								
As at 1 January 2016	44,400	32,775	(23,145)	721	29,080	83,831	62	83,893
Translation with owners								
Arising from the acquisition of subsidiary companies	-	-	-	-	-	-	-	-
Profit for the period	-	-	-	-	(2,475)	(2,475)	(13)	(2,488)
Other Comprehensive Income for the period	-	-	-	29	-	29	-	29
Total comprehensive (loss) / income for the period	-	-	-	29	(2,475)	(2,446)	(13)	(2,459)
Balance as at 30 September 2016	44,400	32,775	(23,145)	750	26,605	81,385	49	81,434

Note:

The Unaudited Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the audited statements of the Group for the financial year ended 31 December 2016 and the accompanying explanatory notes to the interim financial report.



QUARTERLY REPORT ON CONSOLIDATED FINANCIAL STATEMENTS FOR THE THIRD QUARTER
ENDED 30 SEPTEMBER 2017

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH

	CURRENT PERIOD ENDED 30 SEPTEMBER 2017 RM'000	CORRESPONDING PERIOD ENDED 30 SEPTEMBER 2016 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before tax	(6,649)	(2,456)
Adjustments for:		
Depreciation of property, plant & equipment	809	825
Amortisation of investment properties and leasehold land	39	198
Impairment loss on Trade Receivables	37	-
Interest income	(282)	(350)
Interest expenses	1,906	2,158
Unrealised loss/(gain) on foreign exchange	393	(72)
Operating (loss)/profit before working capital changes	(3,747)	303
Changes in Working Capital		
Inventories	(3)	(744)
Receivables	16,949	14,714
Payables	(2,625)	(16,187)
Net cash from/(used) in operations	10,574	(1,914)
Income tax paid	(2,157)	(2,952)
Interests paid	(1,387)	(2,076)
Interests received	282	350
Net Operating Cash Flows	7,312	(6,592)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(58)	(13,511)
Work in progress for property, plant and equipment	(12,819)	-
Net cash and cash equivalents acquired from the acquisitions of subsidiary company	(291)	-
Proceeds from disposal of property, plant and equipment	7,250	-
Additional development costs	(331)	(737)
Net Investing Cash Flows	(6,249)	(14,248)
CASH FLOWS FROM FINANCING ACTIVITIES		
Fixed deposits pledged as security values	-	(1,437)
Proceeds from associate company	205	-
Proceeds from issuance of shares	2,164	-
Repayment of hire purchase payables	(343)	(327)
Net change in bills payables	(7,246)	4,843
(Repayment) / Drawdown of term loans	(2,669)	9,807
Repayment of directors loan	(2,054)	-
Interests paid	(525)	(84)
Net Financing Cash Flows	(10,468)	12,802
Net change in cash and cash equivalents	(9,405)	(8,038)
Effects of exchange rate changes	20	72
Cash and cash equivalents at the beginning of the period	4,015	8,118
Cash and cash equivalents at the end of the period	(5,370)	152
Cash and cash equivalents comprise of:		
Fixed deposits with licensed banks	4,977	15,530
Cash and bank balances	4,546	3,731
Bank overdrafts	(11,341)	(10,223)
	(1,818)	9,038
Less: Fixed deposits pledged as security values	(3,552)	(8,886)
	(5,370)	152

Notes :

The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the notes to the audited financial statements of the Group for the financial year ended 31 December 2016 and the accompanying explanatory notes to the interim financial report.



DOLPHIN INTERNATIONAL BERHAD (1001521-X)

NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2017

PART A - EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRSs") 134

A1 Basis of Preparation

The interim financial report of Dolphin International Berhad ("DIB" or the "Company") and its subsidiaries (the "Group") are unaudited and has been prepared in accordance with MFRS 134 - Interim Financial Reporting issued by the Malaysian Accounting Standards Board ("MASB") and Appendix 9B of the Main Market Listing Requirements ("MMLR") of Bursa Malaysia Securities Berhad ("Bursa Securities").

This interim financial statements should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 December 2016.

A2 Significant Accounting Policies

The significant accounting policies and presentations adopted by the Group for this interim financial statements are consistent with those adopted in the audited financial statements of the Group for the financial year ended 31 December 2016 except for the adoption of the following amendments/improvements to MFRSs which are applicable to the Group with effect from 1 January 2017:-

Amendments/Improvements to MFRSs

MFRS 107 Statement of Cash Flows
MFRS 112 Income Taxes

The adoption of the above amendments/improvements to MFRSs did not result in any significant impact on the Group's results and financial position.

A3 Seasonal or Cyclical Factors

The Group does not experience significant fluctuations in operations due to seasonal factors.

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 during the current financial quarter under review.

A5 Changes in estimates

There were no changes in estimates that have had a material effect in the current financial quarter under review.

A6 Debt and equity securities

There were no issuances, cancellations, repurchases, resale and repayments of debt and equity securities for the current financial quarter under review, other than disclosed as follows :-

During the current quarter under review, the Company issued 11,100,000 new ordinary shares of RM0.20 each at RM0.195 pursuant to the first (1st) tranche of the Private Placement. The details movement of the issued and paid up capital for the Company are as follows:-

	No. of ordinary shares issued and fully paid up capital	Share Capital
	000	RM'000
As at 1 July 2017	222,000	44,400
Issuance of shares via Private Placement	11,100	2,164
As at 30 September 2017	233,100	46,564

A7 Dividend Paid

No dividend was paid during the current financial quarter under review.



DOLPHIN INTERNATIONAL BERHAD (1001521-X)

NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT
FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2017

A8 Segmental Information

(a) Analysis of revenue and segmental results

	Current Quarter		Cumulative Quarter	
	3 months ended		9 months ended	
	30.9.2017	30.9.2016	30.9.2017	30.9.2016
	RM'000	RM'000	RM'000	RM'000
Segment revenue				
- Provision of milling systems and solutions	1,783	18,057	4,743	37,060
- Supply of parts and maintenance services	341	133	1,318	1,070
Total Revenue	2,124	18,190	6,061	38,130
	-	-	-	-
Segment Results				
- Provision of milling systems and solutions	(1,747)	(1,484)	(4,438)	(1,098)
- Supply of parts and maintenance services	(359)	(195)	(441)	(36)
- Investment holding and management services	(435)	(321)	(1,124)	(1,354)
Total Loss after Tax	(2,541)	(2,000)	(6,003)	(2,488)
	-	-	-	-

(b) Analysis of revenue by geographic markets

Revenue	Current Quarter			Cumulative Quarter		
	3 months ended 30 September 2017			9 months ended 30 September 2017		
	External Sales	Inter-segment	Total	External Sales	Inter-segment	Total
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Malaysia	1,301	-	1,301	3,530	-	3,530
Overseas	823	-	823	2,531	-	2,531
Consolidated	2,124	-	2,124	6,061	-	6,061

A9 Material Events Subsequent to the end of the current financial quarter

On 16 October 2017, KAF Investment Bank Berhad ("KAF") had announced on behalf of the Company that the issue price fixed for the second (2nd) tranche of the Private Placement of 11,100,000 Placement shares at RM0.20 per placement share represents a discount of approximately 8.63% from the five (5)-day volume weighted average market price of the Company shares up to and including 13 October 2017 of approximately RM0.2189 per Company share.

On 26 October 2017, the Company had completed the listing of second (2nd) tranche of the Private Placement.

A10 Changes in the Composition of the Group

There were no changes in the composition of the Group during the current financial quarter under review.

A11 Contingent Liabilities or Contingent Assets

Save as disclosed in below, there were no other material contingent liabilities as at the end of the current financial quarter and up to the date of this report.

Bank guarantees issued to contract customers for performance of contracts

As at 30.9.2017
RM'000
5,867

A12 Capital Commitments

Saved as disclosed in below, there were no other material capital commitments as at the end of the current financial quarter and up to the date of this report.

Capital expenditure approved and contracted for but not provided for in the financial statements

As at 30.9.2017
RM'000
4,038

A13 Significant Related Party Transactions

There were no significant related party transactions during the current financial quarter under review.



DOLPHIN INTERNATIONAL BERHAD (1001521-X)

NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2017

PART B - EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE MMLR

B1 Review of Performance

Comparison with preceding year's corresponding quarter

The Group recorded a decrease in revenue by RM16.07 million for the current quarter under review as compared to the preceding year's corresponding quarter revenue of RM18.19 million (Q3, 2016). This has resulted in a loss before tax ("LBT") of RM2.54 million for the current quarter under review compared to the preceding year's corresponding quarter loss before tax ("LBT") of RM1.97 million. The decrease in revenue and higher LBT is due to our current focus on internal group projects for the construction of biogas plant under a build, own, operate and transfer ("BOOT") model and the enhancement and optimisation program under a build, own and operate ("BOO") model. These two assets are captured under non-current asset as work in progress for property, plant and equipment ("PPE") amounting to RM12.82 million and will start generating recurring income to the Group in the year 2018 and onwards.

B2 Comparison with Preceding Quarter's Results

There is no improvement in business and financial performance for the current quarter under review when compared to the immediate preceding quarter.

B3 Prospects

The Group is implementing its new business strategy and direction to secure new projects under a build-own-operate or build-own-operate-transfer model which will be able to provide a more sustainable and consistent income stream. In addition, the Group is also planning to diversify and improve its income source by moving into the palm oil milling market. Notwithstanding the aforesaid, the Board of Directors expects the Group's performance for the financial year ending 31 December 2017 to remain challenging.

B4 Variance of actual profit from Profit forecast and Profit Guarantee

The Group did not provide any profit forecast or profit guarantee in any form of public documentation and announcement.

B5 Taxation

	Current Quarter 30.9.2017 RM'000	Cumulative Quarter 30.9.2017 RM'000
Tax payable		
Current period	(4)	11
Deferred Taxation	-	(657)
	<u>(4)</u>	<u>(646)</u>

Income tax is calculated at the Malaysian statutory rate of 24% of the estimated assessable profit for the fiscal year.

B6 Status of corporate proposals

Saved as disclosed below, there were no other corporate proposals announced but not yet completed as at the date of this quarterly announcement.

a) Utilisation of Proceeds from the initial public offering ("IPO")

On 19 November 2015, the Company had announced that the Board has resolved to vary the utilisation of the remaining proceeds from the IPO of:

- (i) RM11.0 million that was allocated for renovation and extension of factory (which includes the purchase of additional machineries); and
- (ii) RM4.0 million that was allocated for set-up of a research and development facility.

for a new factory cum office building held under the freehold individual title HS(D) 121082 PT 39502 Mukim Petaling Jaya, Daerah Petaling, Negeri Selangor Darul Ehsan bearing postal address No. 20, Jalan Industri PBP 9, Taman Industri Pusat Bandar Puchong, 47100 Puchong, Selangor Darul Ehsan measuring approximately 2,462.77 square meters in area to be acquired by Dolphin Applications instead of its existing factory in Shah Alam.

The status of utilisation of the proceeds of RM31.28 million from the IPO are as follows :

Purpose	Proposed Utilisation	Actual Utilisation	Variance	Timeframe for utilisation from the date of Listing	Extended timeframe for utilisation
	RM'000	RM'000	RM'000		
Renovation and extension of factory	11,000	4,316	6,684	Within 24 months	8 June 2018
Set up of a R&D facility	4,000	4,000	-	Fully utilised	
Working capital	6,080	6,080	-	Fully utilised	
Repayment of bank borrowings	6,000	6,000	-	Fully utilised	
Estimated listing expenses	4,200	4,200	-	Fully utilised	
Total	31,280	24,596	6,684		

The utilisation of proceeds as disclosed above should be read in conjunction with the Prospectus of the Company dated 20 May 2015 and the announcement dated 19 November 2015.



DOLPHIN INTERNATIONAL BERHAD (1001521-X)

NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2017

b) Utilisation of Proceeds from Private Placement

On 5 June 2017, KAF announced on behalf of the Company proposed to undertake a Private Placement of up to 27,700,000 new Shares for the Company, representing up to ten percent (10%) of the issued and paid-up share capital (assuming full exercise of all the 55,500,002 outstanding warrants) of which the approval from Bursa Securities was obtained on 25 July 2017.

On 29 September 2017, the Company placed out a total of 11,100,000 new Shares pursuant to the first placement tranche of the Private Placement. The details and status of utilisation of the proceeds of RM2.16 million from the 1st tranche Private Placement are as follows:-

Purpose	Proposed Utilisation	Actual Utilisation	Variance	Timeframe for utilisation from the date of Listing
	RM'000	RM'000	RM'000	
Secured project	1,218	1,218	-	Within 6 months
Working capital	846	846	-	Within 6 months
Estimated placement expenses	100	64	36	Within 1 month
Total	2,164	2,128	36	

B7 Group's Borrowings and Debt Securities

The Group's borrowings as at 30 September 2017 are as follows:

	Short Term RM'000	Long Term RM'000	Total RM'000
Secured :-			
Bank overdrafts	11,341	-	11,341
Bank borrowings	13,380	9,941	23,321
Hire purchase liabilities	492	388	880
Total	25,213	10,329	35,542

All borrowings are denominated in Ringgit Malaysia.

B8 Off Balance Sheet Financial Instruments

There is no off balance sheet financial instruments as at the date of this quarterly report.

B9 Material Litigation

The Group is not engaged in any material litigation either as plaintiff or defendant and the Directors do not have any knowledge of any proceedings pending or threatened against the Group as at the date of this interim financial report.

B10 Loss Per Share ("LPS")

The basic LPS for the current quarter and financial year to date are computed as follows

(a) Basic LPS

	3 months ended		Year-to-date	
	30.9.2017	30.9.2016	30.9.2017	30.9.2016
	RM'000	RM'000	RM'000	RM'000
Loss attributable to ordinary equity owners of the Company	(2,474)	(1,981)	(5,901)	(2,475)
Weighted average number of ordinary shares of RM 0.20 each in issue ('000)				
- number of ordinary shares in issue since 1st January ('000)	222,000	222,000	222,000	222,000
- new Dolphin shares issued on 29 September 2017 pursuant to Private Placement ('000)	11,100	-	81	-
	<u>233,100</u>	<u>222,000</u>	<u>222,081</u>	<u>222,000</u>
Basic LPS (sen)	(1.06)	(0.89)	(2.66)	(1.11)



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NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2017

(b) Diluted LPS

	3 months ended		Year-to-date	
	30.9.2017	30.9.2016	30.9.2017	30.9.2016
	RM'000	RM'000	RM'000	RM'000
Loss attributable to ordinary equity owners of the Company	(2,474)	(1,981)	(5,901)	(2,475)
Weighted average number of ordinary shares of RM 0.20 each in issue ('000)				
- number of ordinary shares in issue since 1st January ('000)	222,000	222,000	222,000	222,000
- new Dolphin shares issued on 29 September 2017 pursuant to Private Placement ('000)	11,100	-	81	-
- Assume full conversion of warrants ('000)	*	*	*	*
	<u>233,100</u>	<u>222,000</u>	<u>222,081</u>	<u>222,000</u>
Diluted LPS (sen)	(1.06)	(0.89)	(2.66)	(1.11)

* Not taken into account in the computation of diluted LPS because the effect is anti-dilutive.

The computation for diluted LPS is not applicable for individual quarter and period ended 30 September 2017 as it has an anti-dilution effect.

B11 Dividends

No dividends has been declared or proposed for the current financial quarter under review.

B12 Disclosure of Realised and Unrealised Profits/(Losses)

The determination of realised and unrealised profits is based on Guidance of Special Matter No. 1, Determination of Realised and Unrealised Profits and Losses in the Context of Disclosure pursuant to Bursa Malaysia Securities Berhad Listing Requirements, issued by the Malaysian Institute of Accountants on 20 December 2010.

	As at 30.9.2017 RM'000	As at 30.9.2016 RM'000
Total retained earnings of the Company and its subsidiaries:		
- Realised	18,993	26,650
- Unrealised	(440)	(45)
Total retained earnings as per unaudited condensed consolidated financial statements	<u>18,553</u>	<u>26,605</u>

B13 Notes to the Condensed Consolidated Statement of Profit or Loss

	3 months ended		Year-to-date	
	30.9.2017	30.9.2016	30.9.2017	30.9.2016
	RM'000	RM'000	RM'000	RM'000
Profit before taxation is arrived at after charging:-				
Interest expenses	533	743	1,906	2,158
Rental expenses	44	105	152	209
Impairment loss on Trade Receivables	-	-	37	-
Amortisation and depreciation of property, plant and equipment and Investment property	257	299	848	1,023
After crediting:-				
Interest Income	(102)	32	282	350
(loss)/Gain on foreign exchange				
- Realised	(20)	100	(121)	134
- Unrealised	(136)	114	(393)	72

Other disclosure items pursuant to Appendix 9B Note 16 of the MMLR of Bursa Securities are not applicable.

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 29 November 2017.