



**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME FOR THE SECOND QUARTER ENDED 31 DECEMBER 2015**

	Notes	Individual Quarter		Cumulative Quarter	
		Current Year Quarter	Preceding Year Quarter ⁽²⁾	Current Year- To-Date	Preceding Year-To- Date ⁽²⁾
		31.12.15 RM'000	31.12.14 RM'000	31.12.15 RM'000	31.12.14 RM'000
Revenue	A9	31,593	N/A	65,713	N/A
Cost of sales		(22,588)	N/A	(47,518)	N/A
Gross profit		9,005	N/A	18,195	N/A
Other Income		237	N/A	446	N/A
Selling and distribution expenses		(1,484)	N/A	(2,744)	N/A
Administrative expenses		(1,486)	N/A	(4,281)	N/A
Finance costs		(227)	N/A	(453)	N/A
Profit before tax	B5	6,045	N/A	11,163	N/A
Income tax expense	B6	(1,406)	N/A	(2,602)	N/A
Profit for the period		4,639	N/A	8,561	N/A
Other comprehensive income, net of tax		4,639	N/A	8,561	N/A
Total comprehensive income for the financial period		4,639	N/A	8,561	N/A
Profit attributable to:					
Owners of the company		4,619	N/A	8,574	N/A
Non-controlling interest		20	N/A	(13)	N/A
Profit for the period		4,639	N/A	8,561	N/A
Earnings per share attributable to Owners of the Company					
- Basic (sen) ⁽³⁾	B11	3.29	N/A	6.12	N/A
- Diluted (sen)		N/A	N/A	N/A	N/A

Notes:

(1) The unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Accountants' Report as disclosed in the Prospectus of the Company dated 29 March 2016 and the accompanying explanatory notes attached to these interim financial statements.

(2) No comparative figures for the preceding year's quarter and preceding year-to-date are available as these are the first interim financial statements on the consolidated results for the second quarter ended 31 December 2015 being announced by the Company in compliance with the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

(3) Based on the weighted average number of ordinary shares in issue as detailed in Note B11.

N/A - Not applicable.



**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2015**

	31.12.2015	31.12.2014 ⁽²⁾
	RM'000	RM'000
NON CURRENT ASSETS		
Property, plant and equipment	35,977	N/A
Other investment	269	N/A
Intangible assets	#	N/A
	<u>36,246</u>	<u>N/A</u>
CURRENT ASSETS		
Inventories	16,698	N/A
Trade receivables	19,581	N/A
Other receivables, deposits and prepayments	3,180	N/A
Derivative assets	21	N/A
Fixed deposits with licensed banks	15,344	N/A
Cash and bank balances	24,565	N/A
	<u>79,389</u>	<u>N/A</u>
TOTAL ASSETS	<u>115,635</u>	<u>N/A</u>
EQUITY AND LIABILITIES		
EQUITY		
Share capital	70,102	N/A
Retained profits	69,079	N/A
Merger deficit	(60,822)	N/A
	<u>78,359</u>	<u>N/A</u>
Non-controlling interest	(56)	N/A
Equity attributable to owners of the Company	<u>78,303</u>	<u>N/A</u>
NON-CURRENT LIABILITIES		
Long-term borrowings	10,349	N/A
Deferred tax liabilities	1,542	N/A
	<u>11,891</u>	<u>N/A</u>
CURRENT LIABILITIES		
Trade payables	12,360	N/A
Other payables and accruals	3,292	N/A
Amount owing to directors	417	N/A
Short-term borrowings	6,365	N/A
Provision for taxation	3,007	N/A
	<u>25,441</u>	<u>N/A</u>
TOTAL LIABILITIES	<u>37,332</u>	<u>N/A</u>
TOTAL EQUITY AND LIABILITIES	<u>115,635</u>	<u>N/A</u>
Net assets per share attributable to owners of the parents (sen) ⁽³⁾	<u>55.85</u>	<u>N/A</u>

Notes:

(1) The unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Accountants' Report as disclosed in the Prospectus of the Company dated 29 March 2016 and the accompanying explanatory notes attached to these interim financial statements.

(2) No comparative figures for the preceding year are available as this is the first interim financial statements on the consolidated results for the second quarter ended 31 December 2015 being announced by the Company in compliance with the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

(3) Based on issued and paid-up share capital of 140,204,000 ordinary shares (par value of RM0.50) after the completion of the Acquisition and before the Public Issue (as detailed in Note B7).

Represent RM3.00

N/A – Not applicable



**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE SIX MONTHS ENDED 31 DECEMBER 2015**

	← Attributable to owners of the Company →					
	Non-Distributable		Distributable		Non-Controlling Interest	Total Equity
	Share Capital	Merger Deficit	Retained Earnings	Total		
	RM'000	RM'000	RM'000	RM'000		
At 1 July 2015	#1	-	(157)	(157)	-	(157)
Contribution by owners	#2	-	-	#2	-	#2
Effect arising from merger	70,102	(60,822)	60,662	69,942	(43)	69,899
Total comprehensive income for the period	-	-	8,574	8,574	(13)	8,561
At 31 December 2015	70,102	(60,822)	69,079	78,359	(56)	78,303

Notes:

(1) The unaudited Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the Accountants' Report as disclosed in the Prospectus of the Company dated 29 March 2016 and the accompanying explanatory notes attached to these interim financial statements.

(2) No comparative figures for the preceding financial year are available as these are the first interim financial statements on the consolidated results for the second quarter ended 31 December 2015 being announced by the Company in compliance with the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

#1 – This represent RM2.00

#2 – This represent RM1.00



**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE SECOND QUARTER ENDED 31 DECEMBER 2015**

	6 months ended 31.12.2015 RM'000	6 months ended 31.12.2014 ⁽²⁾ RM'000
Cash flows from/ (for) operating activities		
Profit before tax	11,163	N/A
Adjustments for:		
Depreciation of property, plant and equipment	1,715	N/A
Gain on disposal of property, plant and equipment	(5)	N/A
Gain on unrealised foreign exchange	(649)	N/A
Interest expense	432	N/A
Interest income	(312)	N/A
Operating profit before working capital changes	<u>12,344</u>	<u>N/A</u>
Changes in working capital:		
Inventories	3,598	N/A
Trade and other receivables	7,248	N/A
Trade and other payables	(2,016)	N/A
Cash from operations	<u>21,174</u>	<u>N/A</u>
Interest paid	(432)	N/A
Income tax paid	(2,068)	N/A
Net cash from/ (for) operating activities	<u>18,674</u>	<u>N/A</u>
Cash flows from/ (for) investing activities		
Proceeds from disposal of plant and equipment	9	N/A
Purchase of plant and equipment	(1,221)	N/A
Interest received	312	N/A
Net placement of fixed deposits with licensed banks	(13,037)	N/A
Net cash from/ (for) investing activities	<u>(13,937)</u>	<u>N/A</u>
Cash flows from/ (for) financing activities		
Net repayment of term loans	(552)	N/A
Repayment of hire purchase	(49)	N/A
Proceeds from issuance of shares	#	N/A
Advance from a Director	150	N/A
Net cash from/ (for) financing activities	<u>(451)</u>	<u>N/A</u>
Net increase in cash and cash equivalents	4,286	N/A
Effect of foreign exchange translation	510	N/A
Cash and cash equivalents at beginning of the financial period	<u>19,769</u>	<u>N/A</u>
Cash and cash equivalents at the end of financial period	<u>24,565</u>	<u>N/A</u>

Notes:

(1) The unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Accountants' Report as disclosed in the Prospectus dated 29 March 2016 and the accompanying explanatory notes attached to these financial statements.

(2) No comparative figures for the preceding financial year are available as this is the first interim financial statements on the consolidated results for the second quarter ended 31 December 2015 being announced by the Company in compliance with the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

Represent RM1.00

N/A - Not applicable



**A. EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARDS ("MFRS")
134: INTERIM FINANCIAL REPORTING**

A1. Basis of preparation

The interim financial report is unaudited and has been prepared in accordance with the requirements of MFRS 134 - Interim Financial Reporting and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities").

These are the first interim financial report on the consolidated results for the second quarter ended 31 December 2015 announced by the Company in compliance with the Listing Requirements of Bursa Securities and as such, there are no comparative figures for the preceding year's corresponding period.

These interim financial statements should be read in conjunction with the Accountants' Report as disclosed in the Prospectus of the Company dated 29 March 2016 and the accompanying explanatory notes attached to these interim financial statements.

A2. Significant accounting policies

The significant accounting policies and methods of computation adopted in the interim financial statements are consistent with those adopted as disclosed in the Accountants' Report in the Prospectus of the Company dated 29 March 2016, except for the following as they are not yet effective for the Company's financial period commencing from 1 July 2015:

MFRSs (Including The Consequential Amendments)	Effective Date
MFRS 9 Financial Instruments (IFRS 9 issued by IASB in July 2014)	1 January 2018
MFRS 15 Revenue from Contracts with Customers & Amendments to MFRS 15: Effective Date of MFRS 15	1 January 2018
Amendments to MFRS 10 and MFRS 128 (2011): Sale or Contribution of Assets between an investor and its Associate or Joint Venture	Deferred until further notice
Amendments to MFRS 11: Accounting for Acquisitions of Interests in Joint Operations	1 January 2016
Amendments to MFRS 10 and MFRS 12 and MFRS 128 (2011): Investment Entities – Applying the Consolidated Exception	1 January 2016
Amendments to MFRS 101: Presentation of Financial Statements - Disclosure Initiative	1 January 2016
Amendments to MFRS 116 and MFRS 138: Clarification of Acceptable Methods of Depreciation and Amortisation	1 January 2016
Amendments to MFRS 116 and MFRS 141: Agriculture - Bearer Plants	1 January 2016
Amendments to MFRS 127 (2011): Equity Method in Separate Financial Statements	1 January 2016
Annual Improvements to MFRSs 2012 - 2014 Cycle	1 January 2016



A3. Auditors' Report

There was no qualification to the audited financial statements of the Company and its subsidiaries for the financial year ended 30 June 2015.

A4. Seasonal or cyclical factors

The business operations of the Group were not materially affected by any seasonal or cyclical factors during the current financial quarter under review.

A5. Unusual items affecting assets, liabilities, equity, net income or cash flows

There were no material unusual items affecting assets, liabilities, equity, net income or cash flows of the Group during the current quarter under review.

A6. Changes in estimates

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

A7. Debt and equity securities

There were no issuance, cancellation, repurchase, resale or repayment of debt and equity securities in the current quarter and financial year-to-date except for those disclosed in note B7.

A8. Dividend proposed, declared and paid

There was no dividend paid or declared for the current financial quarter under review.

A9. Segmental information

a) Operating segments

The Group's current business activities comprised of two segments namely automotive and aviation segments. Automotive segment focus on the styling, manufacturing, distribution and installation of automotive leather upholstery for car seat covers and accessories covers; whereas aviation segment involved in the manufacturing, repair, refurbishment, distribution and installation of aircraft seat covers, parts refurbishment and other leather related products. Breakdown of the Group's total revenue by business activities and products as follows:-



	Current Quarter		Cumulative Quarter	
	31 Dec 2015 RM'000	31 Dec 2014 ⁽¹⁾ RM'000	31 Dec 2015 RM'000	31 Dec 2014 ⁽¹⁾ RM'000
<u>AUTOMOTIVE</u>				
Car seat covers				
- OEM	17,102	N/A	35,991	N/A
- REM	5,066	N/A	9,273	N/A
- PDI	4,940	N/A	9,849	N/A
Sub-total for car seat covers	27,108	N/A	55,113	N/A
Leather cut pieces supply	2,929	N/A	7,658	N/A
<u>Others</u>				
- Supply of door trim covers	267	N/A	746	N/A
- Sewing of fabric car seat covers	87	N/A	305	N/A
- Manufacturing of leather/PVC car accessories covers and miscellaneous seat covers , provision of wrapping and stitching services and supply of raw materials	967	N/A	1,637	N/A
Sub-total for others	1,321	N/A	2,688	N/A
	31,358	N/A	65,459	N/A
<u>AVIATION</u>				
Interior refurbishment	235	N/A	254	N/A
Grand Total	31,593	N/A	65,713	N/A

b) Geographical segments

In presenting information on the basis of geographical segments, segment revenue is based on the geographical location of customers.

	Current Quarter		Cumulative Quarter	
	31 Dec 2015 RM'000	31 Dec 2014 ⁽¹⁾ RM'000	31 Dec 2015 RM'000	31 Dec 2014 ⁽¹⁾ RM'000
Malaysia	27,380	N/A	58,324	N/A
Rest of Asia	760	N/A	1,292	N/A
Europe	1,581	N/A	2,532	N/A
North America	458	N/A	1,023	N/A
Oceania	1,414	N/A	2,498	N/A
Africa	-	N/A	44	N/A
Grand Total	31,593	N/A	65,713	N/A



Note:

(1) No comparative figures for the preceding year's corresponding period are available as this is the first interim financial report for the second quarter ended 31 December 2015 being announced by the Company in compliance with the Main Market Listing Requirements of Bursa Securities.

OEM – Original Equipment Manufacturer

REM – Replacement Equipment Manufacturer

PDI – Pre-delivery Inspection

N/A – Not applicable

A10. Valuation of property, plant and equipment

The Group has not carried out any valuation on its property, plant and equipment in the current financial quarter.

A11. Capital Commitments

There is no material capital commitment for the current quarter.

A12. Changes in the composition of the Group

There were no material changes in the composition of the Group for the current quarter under review, except those as disclosed in Note B7 (i) on the Status of Corporate Proposals.

A13. Contingent liabilities or contingent assets

There were no material contingent liabilities or contingent assets as at the date of this report.

A14. Materials events subsequent to the end of the quarter

Save as disclosed in Note B7 on the status of corporate proposals, there were no other materials events subsequent to the end of current quarter that have not been reflected in this interim financial report.

A15. Related Party Transactions

The Group's related party transactions for the current quarter and the cumulative quarter ended 31 December 2015 are as follows:

	Current Quarter Ended 31 Dec 2015 RM'000	Cumulative Quarter Ended 31 Dec 2015 RM'000
Rental charges to related party		
- Tint Auto (M) Sdn Bhd	54	108
Sales to related parties		
- Coöperatie Leder Inbouw Nederland U.A.	1,543	2,442
- MX Too Sdn Bhd #	-	7
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Note:

- a company in which a person connected to certain Directors and substantial shareholders of the Company has interest.

All other related parties are companies in which certain Directors and substantial shareholders of the Company have interests.



B. ADDITIONAL INFORMATION REQUIRED BY THE MAIN MARKET LISTING REQUIREMENTS OF BURSA SECURITIES MALAYSIA BERHAD

B1. Review of performance

The Group's recorded revenue of RM31.59 million and profit before taxation of RM6.05 million for the current quarter and revenue of RM65.71 million and profit before tax of RM11.16 million for the current financial period-to-date.

Revenue for leather car seat covers represented the largest contributor and accounted for approximately 85.80% of total revenue recorded during the quarter under review ended 31 Dec 2015. Revenue from the leather cut pieces supply meanwhile accounted for approximately 9.27% of total revenue.

OEM represented the largest market segment which accounted for approximately 63.09% of the total revenue for leather car seat covers whilst REM and PDI contributed approximately 18.69% and 18.22% respectively.

No comparative figures are presented for the preceding year's corresponding periods as these are the first interim financial statements on the consolidated results for the second quarter ended 31 December 2015 announced by the Company in compliance with the Main Market Listing Requirements of Bursa Securities.

B2. Material changes in the quarterly results compared to the immediate preceding quarter

No comparative figures are presented for the immediate preceding quarter as these are the first interim financial statements on the consolidated results for the second quarter ended 31 December 2015 announced by the Company in compliance with the Main Market Listing Requirements of Bursa Securities.

B3. Prospect

As disclosed in the Prospectus of the Company date 29 March 2016, the Group has put in place a series of future plans that are focused in expanding its manufacturing and distribution operations through the following areas:

a) Operating Capacity Expansion

The Group is planning to purchase new machineries and constructing an additional storey of production floor area on the existing factory building to increase its current operating capacity of approximately 120,000 sets to 170,000 sets of car seat covers annually to support the business activities.

b) Opening of Retail Outlets

The Group is planning to open retails outlets across Malaysia to penetrate into REM retail industry by selling our car seat covers and car accessories covers directly to end user to create branding awareness as well as creating an additional revenue stream to the Group.



c) Operation of Pecca Leather Aviation Services Sdn Bhd (“PAviation”)

The Group intend to venture into the aviation leather upholstery and parts refurbishment industry through PAviation. PAviation has obtained approval from the Department of Civil Aviation, Malaysia ("DCA") for parts refurbishment scope whilst waiting for the other scope approval on its aviation leather upholstery business which is expected to be obtained by end of 2016. PAviation has commenced business on 23 December 2015, and we believe that the venture into the aviation leather upholstery and parts refurbishment industry will create additional revenue stream and facilitate the growth of the Group as a whole.

d) Establishment of Market Presence in Thailand

The Group plan to establish an local entity in Thailand with sales, research and development, installation and customer service support functions to provide localised support and expand our customer base in Thailand. At the initial stage, our target customers will be the PDI centres of the car manufacturers focusing on the marketing and sales of Smart Fit leather car seat covers.

Barring any unforeseen circumstances, the Board is optimistic of the Group's performance with the current and future business activities.

B4. Variance of actual profit from profit forecast and profit guarantee

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

B5. Profit before taxation

The profit before taxation is stated after charging/(crediting):-

	Current Quarter Ended		Cumulative Quarter Ended	
	31 Dec 2015	31 Dec 2014 ⁽¹⁾	31 Dec 2015	31 Dec 2014 ⁽¹⁾
	RM'000	RM'000	RM'000	RM'000
Interest income	(176)	N/A	(312)	N/A
Interest expense	218	N/A	432	N/A
Depreciation and amortisation	859	N/A	1,715	N/A
(Gain)/Loss on disposal of property, plant & equipment	-	N/A	(5)	N/A
Realised foreign exchange loss	515	N/A	1,199	N/A
Unrealised foreign exchange gain	(897)	N/A	(649)	N/A

Save as disclosed above, the other items as required under paragraph 16 of Part A of Appendix 9B of the Main Market Listing Requirements of Bursa Securities are not applicable.

Note:

(1) No comparative figures for the preceding year's corresponding periods are available as these are the first interim financial statements on the consolidated results for the second quarter ended 31 December 2015 being announced by the Company in compliance with the Main Market Listing Requirements of Bursa Securities.

N/A – Not applicable



B6. Taxation

	Current Quarter Ended		Cumulative Quarter Ended	
	31 Dec 2015	31 Dec 2014 ⁽¹⁾	31 Dec 2015	31 Dec 2014 ⁽¹⁾
	RM'000	RM'000	RM'000	RM'000
Current tax expense	(1,406)	N/A	(2,602)	N/A

The effective tax rate for the current quarter and financial year-to-date is lower than the statutory tax rate of 24% mainly due to availability of certain tax incentives such as reinvestment allowance.

Note:

(1) No comparative figures for the preceding year's corresponding periods are available as these are the first interim financial statements on the consolidated results for the second quarter ended 31 December 2015 being announced by the Company in compliance with the Main Market Listing Requirements of Bursa Securities.

N/A – Not applicable

B7. Status of Corporate Proposals

In conjunction with, and as an integral part of the Company's listing on Main Market of Bursa Securities, the following listing scheme was/is undertaken by the Company:

i) Acquisition

- Acquisition by the Company of the entire paid-up share capital of Pecca Leather Sdn Bhd ("PLeather") comprising 9,200,002 ordinary shares of RM1.00 each for a purchase consideration of RM70,041,997 which was entirely satisfied by the issuance of 140,083,994 new ordinary shares at an issue price of RM0.50 per share.
- Acquisition of the entire equity interest in Everest Empire Sdn Bhd ("EEmpire") representing 6,000,000 ordinary shares of RM1.00 each, for a total cash consideration of RM5,980,000. The purchase consideration was based on the audited NTA of EEmpire as at 30 June 2014 of RM5,980,185 and was satisfied via internal generated funds.
- Acquisition of 60,000 ordinary shares of RM1.00 each in Pecca Leather Aviation Services Sdn Bhd ("PAviation"), representing 60% equity interest for a total purchase consideration of RM60,000 which was entirely satisfied by the issuance of 120,000 new ordinary shares at an issue price of RM0.50 per share.

All the above acquisitions were completed on 1 December 2015.



ii. Initial Public Offering ("IPO")

Public Issue

The Company will undertake a public issue of 47,796,000 new ordinary shares at the issue price of RM1.42 per share ("IPO Price"), representing approximately 25.42% of the Company's enlarged issued and paid-up share capital to be allocated in the following manner:

- a) 9,400,000 Public Issue Shares, representing approximately 5.00% of the Company's enlarged issued and paid-up share capital, will be available for application by the Public, of which at least 50% shall be set aside for Bumiputera investors;
- b) 9,400,000 Public Issue Shares, representing approximately 5.00% of the enlarged issued and paid-up share capital, for application by eligible Directors, employees and business associates of our Group;
- c) 28,996,000 Public Issue Shares, representing approximately 15.42% of the Company's enlarged issued and paid-up share capital, for application by way of Private Placement to selected investors (who are deemed public); and

Offer for Sale

Concurrent with the Public Issue, the Offerors will offer for sale up to 43,300,000 shares at the IPO Price representing approximately 23.05% of the enlarged issued and paid-up share capital to be allocated in the manner set out below:

- a) 24,530,000 Offer Shares representing approximately 13.05% of the enlarged issued and paid-up share capital will be reserved by way of Private Placement to selected investors (who are deemed public); and
- b) 18,800,000 Offer Shares representing 10.00% of the enlarged issued and paid-up share capital will be made available by way of Private Placement to selected Bumiputera investors approved by MITI.

iii. Listing on Bursa Securities

The listing and quotation of the Company's entire enlarged issued and paid-up share capital of RM94,000,000 comprising 188,000,000 ordinary shares of RM0.50 each on the Main Market of Bursa Securities.



B8. Group Borrowings (secured)

Group borrowings as at 31 December 2015 are as follows:

	As at 31 Dec 2015 RM'000	As at 31 Dec 2014 ⁽¹⁾ RM'000
<u>Short term borrowings:</u>		
- Bankers acceptance	5,000	N/A
- Hire purchase payables	14	N/A
- Term loans	1,351	N/A
	<u>6,365</u>	<u>N/A</u>
<u>Long term borrowings:</u>		
- Term loans	<u>10,349</u>	<u>N/A</u>

All borrowings are denominated in Ringgit Malaysia.

Note:

(1) No comparative figures for the preceding year are available as these are the first interim financial statements on the consolidated results for the second quarter ended 31 December 2015 being announced by the Company in compliance with the Main Market Listing Requirements of Bursa Securities.

N/A – Not applicable

B9. Material Litigation

The Group is not engaged in any material litigation either as plaintiff or defendant, which has a material effect on the financial position of the Group, and the Directors do not have any knowledge of any proceeding pending or threatened or of any facts likely to give rise to any proceedings which may materially and adversely affect the financial position or business of the Group, as at the date of this report.

B10. Dividend

No dividend was declared or recommended for payment by the Company during the quarter under review.



B11. Earnings Per Share ("EPS")

a) Basic earnings per share

The basic earnings per share for the current quarter and financial year-to-date are computed as follows:

	Current Quarter Ended		Cumulative Quarter Ended	
	31 Dec 2015 RM'000	31 Dec 2014 ⁽¹⁾ RM'000	31 Dec 2015 RM'000	31 Dec 2014 ⁽¹⁾ RM'000
Profit attributable to equity holders	4,619	N/A	8,574	N/A
Weighted average number of ordinary shares in issue ⁽²⁾	140,204	N/A	140,204	N/A
Basic earnings per shares (sen)	3.29	N/A	6.12	N/A

Note:

(1) No comparative figures for the preceding year's corresponding periods are available as these are the first interim financial statements on the consolidated results for the second quarter ended 31 December 2015 being announced by the Company in compliance with the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

(2) Based on the issued and paid-up share capital of 140,204,000 ordinary shares after the completion of the Acquisition and before the Initial Public Offering (as detailed in Note B7).

N/A – Not applicable

(b) Diluted earnings per share

There is no diluted earnings per share as the Company does not have any convertible financial instruments as at the end of the financial period ended 31 December 2015.

B12. Realised and unrealised profits/(losses)

	As at 31 Dec 2015 RM'000	As at 31 Dec 2014 ⁽¹⁾ RM'000
Total retained earnings		
- Realised	69,972	N/A
- Unrealised	(893)	N/A
	<u>69,079</u>	<u>N/A</u>

Note:

(1) No comparative figures for the preceding year are available as these are the first interim financial statements on the consolidated results for the second quarter ended 31 December 2015 being announced by the Company in compliance with the Main Market Listing Requirements of Bursa Securities.

N/A – Not applicable