A. Notes To The Condensed Consolidated Interim Financial Statements For The Year Ended 30 September 2017

A1. Basis of Preparation

The condensed consolidated interim financial statements have been prepared in accordance with Malaysian Financial Reporting Standard ("MFRS") 134: Interim Financial Reporting and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Malaysia"). The condensed consolidated interim financial statements also comply with International Accounting Standard 34: Interim Financial Reporting issued by the International Accounting Standards Board ("IASB").

The condensed consolidated interim financial statements should be read in conjunction with the audited financial statements of the Group for the financial year ended 30 September 2016.

The significant accounting policies adopted by the Group in this condensed consolidated interim financial statements are consistent with those adopted in the audited financial statements for the year ended 30 September 2016 except for the adoption of the following MFRSs and Amendments to MFRSs.

MFRS 5	Non-current Assets Held for Sale and Discontinued Operations (Annual Improvements to MFRSs 2012 – 2014 Cycle)
MFRS 7	Financial Instruments: Disclosures (Annual Improvements to MFRSs 2012 – 2014 Cycle)
MFRS 14	Regulatory Deferral Accounts
MFRS 119	Employee Benefits (Annual Improvements to MFRSs 2012 – 2014 Cycle)
MFRS 134	Interim Financial Reporting (Annual Improvements to MFRSs 2012 – 2014 Cycle)
Amendments to MFRS 11	Accounting for Acquisitions of Interests in Joint Operations
Amendments to MFRS 101	Disclosure Initiative
Amendments to MFRS 127	Equity Method in Separate Financial Statements

A1. Basis of Preparation (Cont'd.)

Investment Entities: Applying the Consolidation Exception (Amendments to MFRS 10, MFRS 12 and MFRS 128)

Clarification of Acceptable Methods of Depreciation and Amortisation (Amendments to MFRS 116 and MFRS 138)

Agriculture: Bearer Plants (Amendments to MFRS 116 and MFRS 141)

The adoption of the above MFRSs and Amendments to MFRSs did not have any significant impact on the financial statements of the Group.

A2. MFRSs, Amendments to MFRSs and IC Interpretations yet to be effective

Effective for financial periods beginning on or after 1 January 2017

Amendments to MFRS 112	Recognition of Deferred Tax Assets for Unrealised Losses
Amendments to MFRS 107	Disclosure Initiative
Amendments to MFRS 12	Disclosure of Interests in Other Entities (Annual Improvements to MFRSs 2014 – 2016 Cycle)

Effective for financial periods beginning on or after 1 January 2018

MFRS 9	Financial Instruments (International Financial Reporting Standard ("IFRS") 9 Financial Instruments issued by IASB in July 2014)
MFRS 15	Revenue from Contracts with Customers

Clarifications to MFRS 15 Revenue from Contracts with Customers

Classification and Measurement of Share-based Payment Transactions (Amendments to MFRS 2)

Applying MFRS 9 Financial Instruments with MFRS 4 Insurance Contract (Amendments to MFRS 4)

A2. MFRSs, Amendments to MFRSs and IC Interpretations yet to be effective (Cont'd.)

Effective for financial periods beginning on or after 1 January 2018 (Cont'd.)

Amendments to MFRS 1	First-time Adoption of Malaysian Financial Reporting Standards (Annual Improvements to MFRSs 2014 – 2016 Cycle)
Amendments to MFRS 128	Investments in Associates and Joint Ventures (Annual Improvements to MFRSs 2014 – 2016 Cycle)

Transfers of Investment Property (Amendments to MFRS 140)

IC Interpretation 22	Foreign Currency Transactions and Advance Consideration

Effective for financial periods beginning on or after 1 January 2019

MFRS 16	Leases
IC Interpretation 23	Uncertainty over Income Tax Treatments

Effective for financial periods beginning on or after 1 January 2021

MFRS 17	Insurance Contracts

Effective date to be announced by Malaysian Accounting Standard Board

Sale or Contribution of Assets between an Investor and its Associate or Joint Venture (Amendments to MFRS 10 and MFRS 128)

A2. MFRSs, Amendments to MFRSs and IC Interpretations yet to be effective (Cont'd.)

The adoption of the above MFRSs, Amendments to MFRSs and IC Interpretations stated above are not expected to result in significant financial impact to the Group, except as disclosed below:

- <u>MFRS 9: Financial Instruments</u>

  MFRS 9 (IFRS 9 issued by IASB in July 2014) replaces earlier versions of MFRS 9 and introduces a package of improvements which includes a classification and measurement model, a single forward looking 'expected loss' impairment model and a substantially-reformed approach to hedge accounting. MFRS 9 when effective will replace MFRS 139.

  The initial application of MFRS 9 in the future may have an impact on the financial statements of the Group. However, it is not practicable to provide a reasonable estimate of the effect until a detailed review has been completed.

- <u>MFRS 15: Revenue from Contracts with Customers</u>

  Under MFRS 15, an entity recognises revenue when a performance obligation is satisfied, which is when the 'control' of the goods and services underlying the particular performance obligation is transferred to the customers.

  The Group is currently assessing the financial impact of adopting MFRS 15.

- <u>MFRS 16: Leases</u>

  MFRS 16 replaces the existing standard on leases, MFRS 117.

  MFRS 16 eliminates the current dual accounting model for lessees, which distinguishes between on-balance sheet finance leases and off-balance sheet operating leases. Under MFRS 16, lessees are required to recognise all leases in their balance sheets in the form of an asset (for the right of use) and a lease liability (for the payment obligation). Exception is granted for leases which are for a term of 12 months or less or where the underlying lease assets are of low value. For such leases, lessees may elect to expense off the lease payments on a straight line basis over the lease term or using another systematic method.

  MFRS 16 has substantially retained the lessor accounting model in MFRS 117. A lessor still has to classify leases as either finance or operating leases, depending on whether substantially all of the risks and rewards incidental to ownership of the underlying asset have been transferred to the lessee.

  The Group is currently assessing the financial impact of adopting MFRS 16.

A2. MFRSs, Amendments to MFRSs and IC Interpretation yet to be effective (Cont'd.)

The adoption of the above MFRSs, Amendments to MFRSs and IC Interpretation stated above are not expected to result in significant financial impact to the Group, except as disclosed below: (Cont'd.)

- <u>MFRS 17: Insurance Contracts</u>

  MFRS 17 replaces the existing MFRS 4: Insurance Contracts and introduces a single principle-based standard for recognition, measurement, presentation and disclosure of all insurance contracts. MFRS 17 is introduced to address the inconsistency in MFRS 4 which allowed insurers to use different accounting policies to measure insurance contracts in different countries.

  MFRS 17 requires entities to recognise and measure a group of insurance contracts at (i) a risk-adjusted present value of future cash flows that incorporates information that is consistent with observable market information plus (ii) an amount representing the unearned profit in the insurance contracts.

  MFRS 17 also requires entities to change the financial statements presentations of insurance service results whereby the insurance revenue is presented separately from insurance finance income or expenses.

  The Group is currently assessing the financial impact of adopting MFRS 17.

A3. Audit Qualification of the Preceding Annual Financial Statements

There was no qualification in the audit report of the preceding annual financial statements of the Group.

A4. Seasonality or Cyclicality of Operations

The businesses of the Group are not subject to seasonal or cyclical fluctuations.

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

There were no unusual items that affected the assets, liabilities, equity, net income or cash flows of the Group for the year under review.

A6. Change in Estimates

There were no changes in estimates of amounts reported in prior years that have a material effect in the year under review.

A7. Issuances, Repurchases, Resale and Repayments of Debts and Equity Securities

(i) Issuance of shares

There was no new issuance of ordinary shares.

(ii) Share buy-back

On 24 February 2017, the shareholders approved the renewal of the Company's plan to purchase its own ordinary shares.

During the financial year ended 30 September 2017, the Company purchased 807,800 of its issued and fully paid ordinary shares from the open market at an average price of RM1.29 per share for a total consideration of RM1,038,719. The purchase was financed by internally generated funds. These shares are held as treasury shares in accordance with Section 127 of the Companies Act 2016.

Of the total 245,954,000 issued and fully paid ordinary shares as at 30 September 2017, 9,942,900 (RM12,758,708) are held as treasury shares by the Company. The number of outstanding ordinary shares in issue and fully paid are therefore 236,011,100 ordinary shares.

(iii) There were no issuances or repayments of debt securities during the year ended 30 September 2017.

A8. Segment Information

Year To Date 30 September 2017	Insurance RM'000	Information Technology RM'000	Investment Holding RM'000	Others RM'000	Consolidation adjustments RM'000	Group RM'000
REVENUE						
External sales	317,112	10,326	1,844	2,265	-	331,547
Inter-segment Sales	256	17,220	32,734	7	(50,217)	-
Total segment Revenue	317,368	27,546	34,578	2,272	(50,217)	331,547
RESULTS						
Segment profit	47,025	(5,497)	22,074	(8,136)	(15,479)	39,987
Share of losses of associated companies	-	-	-	(4,051)	-	(4,051)
Segment profit before tax after accounting for :	47,025	(5,497)	22,074	(12,187)	(15,479)	35,936
Interest income	-	199	-	39	-	238
Finance cost	(5,546)	(2,235)	(406)	(4,639)	9,477	(3,349)
Depreciation	(1,057)	(540)	(220)	(90)	11	(1,896)
Amortisation	(256)	(200)	(12)	(2)	66	(404)
Other non-cash items	(4,475)	(773)	(1,162)	6,519	(3,097)	(2,988)

A9. Material Events Subsequent to End of Reporting Period

There were no material events subsequent to the end of the year reported up to 29 November 2017.

A10. Effect of Changes in Composition of the Group

There were no changes in the composition of the Group for the year ended 30 September 2017 except as disclosed below:

(i) In the first quarter ended 31 December 2016, a wholly owned foreign subsidiary of the Company, Pacific & Orient Properties Ltd. ("POPL"), had invested in the equity interest in Massive Analytic Ltd ("MA"), a company incorporated and registered in England and Wales, for an amount of GBP322,002 (RM1,770,580). The said investment represents 11.83% of the total equity interest in MA.

In the third quarter ended 30 June 2017, POPL has further invested an amount of GBP99,997 (RM557,190) in MA.

The total cost of investment in MA as at 30 September 2017 is GBP421,999 (RM2,327,770), representing 14.63% of equity interest in MA.

The principal activity of MA is the provision of machine learning and predictive analytics solutions.

(ii) In the second quarter ended 31 March 2017, POPL had invested in equity interest in Acumentive Ltd ("Acumentive"), a company incorporated and registered in England and Wales, for subscription price totalling GBP249,965 (RM1,396,929). The said investment represents 9.36% of the total equity interest in Acumentive.

In the third quarter ended 30 June 2017, POPL has further invested an amount of GBP200,035 (RM1,114,595) in Acumentive.

The total cost of investment in Acumentive as at 30 September 2017 is GBP450,000 (RM2,511,524), representing 17.10% of equity interest in Acumentive.

The principal activity of Acumentive is the provision of real-time asset tracking and management solutions.

Although the Group holds less than 20% of the voting power in MA and Acumentive, both MA and Acumentive are nevertheless considered to be associated companies because of the significant influence the Group is able to exercise over their financial and operating policy decisions.

A11. Changes in Contingent Assets and Contingent Liabilities

The Group does not have any contingent assets since financial year ended 30 September 2016.

Details of the Group's contingent liabilities are as follow:

		Year To Date	
		30.09.2017	30.09.2016
		RM'000	RM'000
(i)	Performance guarantees - secured	275	177

(ii) On 10 August 2016, the Malaysia Competition Commission ("MyCC") through its powers granted under the Competition Act 2010 ("Act") commenced investigations into an alleged infringement by the Persatuan Insurans Am Malaysia ("PIAM") and its 22 members including the insurance subsidiary company (Pacific & Orient Insurance Co. Berhad) under the Section 4(2)(a) of the Act.

The alleged infringement is in relation to an agreement reached between PIAM and the Federation of Automobile Workshop Owners' Association of Malaysia ("FAWOAM") on trade discount rates for parts of certain vehicle makes and labour hour rates for workshops under the PIAM Approved Repairers Scheme.

On 22 February 2017, MyCC issued its Proposed Decision on the alleged infringement which includes proposed financial penalties amounting to a total of RM213,454,814 on all the 22 members. The proposed financial penalty on the insurance subsidiary company is RM2,108,452.

This Proposed Decision is subject to both written and oral representations from various parties including PIAM and the respective insurers. On 25 April 2017, the insurance subsidiary company had via its legal counsel submitted its written representation to MyCC. The first session of the oral representation to MyCC took place on 16 and 17 October 2017. The next oral representation is due to be heard in December 2017.

After hearing of all the representations, MyCC will then decide if they will vacate the proposed decision or impose the proposed penalties on the respective insurers.

In the event MyCC intends to enforce the proposed decision, it is likely that the insurers will appeal the matter to the Courts.

A12. Capital Commitments

There are no capital commitments for the purchase of property, plant and equipment and intangible asset (either approved and contracted for or approved but not contracted for) as at 30 September 2017 and 30 September 2016.

A13. Significant Related Party Transactions

	Year To Date	
	30.09.2017	30.09.2016
	RM'000	RM'000
Actuarial fees paid to a substantial shareholders of the insurance subsidiary company	180	185

The directors are of the opinion that the transactions above have been entered into in the normal course of business terms and conditions which are not materially different from that obtainable in transactions with unrelated parties.

A14. Risk-Based Capital ("RBC") Framework of the Insurance Subsidiary

As at 30 September 2017, the insurance subsidiary has a capital adequacy ratio in excess of the minimum requirement as stipulated in the RBC Framework.

B. Additional Notes Pursuant To The Main Market Listing Requirements of Bursa Malaysia For The Year Ended 30 September 2017

B1. Review of Results

Financial review for current quarter and financial year to date

	Individual Period				Cumulative Period			
	Current Year Quarter Ended 30 Sept 2017 RM'000	Preceding Year Corresponding Quarter Ended 30 Sept 2016 RM'000	Changes (Amount) RM'000	Changes (%)	Current Year To-date Ended 30 Sept 2017 RM'000	Preceding Year Corresponding Period Ended 30 Sept 2016 RM'000	Changes (Amount) RM'000	Changes (%)
Revenue	82,586	86,388	(3,802)	-4.4%	331,547	374,394	(42,847)	-11.4%
Operating Profit	10,125	15,563	(5,438)	-34.9%	43,336	43,154	182	0.4%
Profit Before tax	7,857	12,870	(5,013)	-39.0%	35,936	37,314	(1,378)	-3.7%
Profit After Tax	3,849	8,004	(4,155)	-51.9%	25,536	19,144	6,392	33.4%
(Loss)/profit attributable to Equity Holders of the Company	(1,919)	1,391	(3,310)	-238%	7,666	(5,539)	13,205	238%

<u>Financial Review for Current Quarter compared with Preceding Year Corresponding Quarter</u>

Group revenue was RM82,586,000 compared to RM86,388,000 in the preceding year corresponding quarter. Profit before tax of RM7,857,000 was reported compared to pre-tax profit of RM12,870,000 in the preceding year corresponding quarter.

Insurance segment – Revenue decreased by RM3,687,000 to RM78,802,000 for the current quarter compared to the preceding year corresponding quarter. The decrease in revenue was primarily due to lower gross earned premium. Profit before tax of RM19,476,000 was reported as compared to pre-tax profit of RM22,008,000 in the preceding year corresponding quarter. This was mainly attributable to lower underwriting results arising from higher net claims incurred.

Information technology (IT) segment - Revenue from external parties increased by RM522,000 to RM2,968,000 for the current quarter compared to the preceding year corresponding quarter, principally due to higher income from rental of hardware and software and IT services. However, a higher pre-tax loss of RM3,454,000 was reported for the current quarter as compared to pre-tax loss of RM2,477,000 in the preceding year corresponding quarter, mainly due to unrealised foreign exchange loss of RM185,000 reported in the current quarter as compared to unrealised foreign exchange gain of RM1,412,000 in the preceding year corresponding quarter.

B1. Review of Results (Cont'd.)

Current Period compared to Preceding Year Corresponding Period

Group revenue was RM331,547,000 compared to RM374,394,000 in the preceding year corresponding period. Profit before tax of RM35,936,000 was reported compared to pre-tax profit of RM37,314,000 in the preceding year corresponding period.

Insurance segment – Revenue decreased by RM40,026,000 to RM317,112,000 for the current period compared to the preceding year corresponding period. The decrease in revenue was primarily due to reduction in gross earned premium. Profit before tax of RM60,771,000 was reported as compared to pre-tax profit of RM82,463,000 in the preceding year corresponding period. This was mainly attributable to lower underwriting results arising from lower earned premium income.

Information technology (IT) segment - Revenue from external parties decreased by RM1,158,000 to RM10,326,000 for the current period compared to the preceding year corresponding period, principally due to lower sales of hardware and income from consulting services. However, a lower pre-tax loss of RM11,577,000 was reported for the current period as compared to pre-tax loss of RM12,347,000 in the preceding year corresponding period, mainly due to unrealised foreign exchange gain of RM1,605,000 reported in the current period as compared to unrealised foreign exchange loss of RM1,251,000 in the preceding year corresponding period.

B1. Review of Results (Cont'd.)

Consolidated Statement of Comprehensive Income

Group's total other comprehensive income for the current year ended 30 September 2017 was at RM14,923,000 as compared to RM6,142,000 in the preceding year corresponding period 30 September 2016, mainly due to surplus from revaluation of land and buildings and increase in available-for-sale reserve as a result of higher fair value.

Consolidated Statement Financial Position

The Group's total assets as at 30 September 2017 was RM1,171,004,000, a decrease from RM1,247,370,000 of Group's total assets as at 30 September 2016. The decrease was mainly due to utilisation of funds for investments, working capital purposes and for payment of dividends.

The Group's total liabilities as at 30 September 2017 was RM685,863,000, a decrease from RM763,749,000 of Group's total liabilities as at 30 September 2016. The decrease was mainly due to lower insurance contact liabilities and insurance payables.

The Group's equity attributable to equity holders of the Company was RM356,026,000 as compared to RM358,921,000 of Group's equity attributable to equity holders of the Company as at 30 September 2016. The decrease was mainly due to the lower retained profits arising from payments of dividend.

Consolidated Statement of Cash Flows

The Group's cash and cash equivalents as at 30 September 2017 was RM30,168,000.

The net cash generated from operating activities was RM42,334,000, mainly due to settlement of loan granted to a third party. The net cash used in investing activities was RM33,454,000, mainly in relation to the net purchase of investments. The net cash used in financing activities was RM36,260,000, principally arising from payments of dividend.

B2. Current Quarter compared with Immediate Preceding Quarter's Results

	Current Quarter 30 Sept 2017 RM'000	Immediate Preceding Quarter 30 June 2017 RM'000	Changes (Amount) RM'000	Changes (%)
Revenue	82,586	78,037	4,549	6%
Operating Profit	10,125	9,480	645	7%
Profit Before tax	7,857	7,194	663	9%
Profit After Tax	3,849	5,401	(1,552)	-29%
Loss attributable to Equity Holders of the Company	(1,919)	(276)	(1,643)	-595%

Group revenue was RM82,586,000 compared to RM78,037,000 reported in the immediate preceding quarter. Profit before tax of RM7,857,000 was achieved compared to pre-tax profit of RM7,194,000 in the immediate preceding quarter.

Insurance segment – Revenue increased by RM3,976,000 to RM78,802,000 for the current quarter compared to the immediate preceding quarter. The increase in revenue was primarily due to higher gross earned premium. Profit before tax of RM19,476,000 was reported compared to pre-tax profit of RM17,093,000 in the immediate preceding quarter. This was largely attributable to better underwriting results principally from profit commission earned.

IT segment – Revenue from external parties increased by RM543,000 to RM2,968,000 for the current quarter compared to the immediate preceding quarter. This was mainly attributable to higher income from application software maintenance and IT services. Pre-tax loss of RM3,454,000 was reported for the current quarter as compared to a pre-tax loss of RM3,255,000 in the immediate preceding quarter, mainly due to the allowance for impairment of trade receivables.

B3. Current Year Prospects

The insurance sector remained challenging with intense competition amongst industry players. This was further compounded by the weak consumer sentiment that stemmed from higher costs of living that has reduced spending power. Nevertheless, with the Group's emphasis on profitable business, the Board expects that the performance of the insurance segment for the financial year ending 30 September 2018 will be satisfactory.

The IT segment was also extremely competitive. This segment is expected to remain stable in its long term growth, with the Group's focussing on maintaining high quality services to clients.

In spite of the challenges faced and barring unforeseen circumstances, the Board is cautiously optimistic that the performance of the Group for the financial year ending 30 September 2018 will be satisfactory.

B4. Profit Forecast and Profit Guarantee

No forecast has been issued by the Group for the year ended 30 September 2017.

B5. Taxation

The taxation figures include the following:

	Quarter Ended 30.09.2017 RM'000	Year to Date 30.09.2017 RM'000
Income tax:		
Current year's provision		
- Malaysian tax	3,922	11,038
- Foreign tax	57	83
- Over provision in prior year	-	(1,572)
	3,979	9,549
Deferred tax:		
- Transfer from deferred taxation	28	849
- Over provision in prior year	1	2
	4,008	10,400

The effective rates of taxation of the Group for the quarter and year to date are higher than the statutory rate of taxation principally due to certain expenses which are not deductible for tax purposes.

B6. Status of Corporate Proposal

As at 29 November 2017 there were no corporate proposals.

B7. Status of utilisation of proceeds

The divestment of 49% of the Company's equity interest in its insurance subsidiary company, Pacific & Orient Insurance Co. Berhad ("POI") to Sanlam Emerging Markets Proprietary Limited, for a cash consideration of RM270,000,000 was completed on 17 May 2013.

As at 30 September 2017, the Company has fully utilised the proceeds from the divestment as follows: -

Purpose	Proposed Utilisation RM'000	Actual Utilisation RM'000	Intended Timreframe for Utilisation	Balance Unutilised RM'000	%
Payment of special dividend	37,000	37,013	Within 3 months	(13)	(0.04)
Repayment of bank borrowings	48,000	48,000	Within 3 months	-	-
Investments to be identified	150,000	150,000	Within 24 months	-	-
Working capital	28,328	28,328	Within 24 months	-	-
Defraying expenses incidental to the Divestment	6,672	6,672	Within 3 months	-	-
	270,000	270,013		(13)	

B8. Group Borrowings

As at 30 September 2017

	Secured/ Unsecured	Currency	Foreign Currency '000	RM'000
Long term				
a. Hire purchase creditors	Secured	USD	0.43	2
	Secured	Baht	2,846	359
	Secured	RM		1,079
				1,440
b. Subordinated notes (1)	Unsecured	RM		34,101
c. Term loan	Secured	USD	50	211
Total Long Term Borrowings				35,752
Short term				
a. Hire purchase creditors	Secured	USD	5	20
	Secured	GBP	17	96
	Secured	Baht	1,342	169
	Secured	RM		628
				913
b. Revolving credit facilities	Secured	RM		200
Total Short Term Borrowings				1,113
Total				36,865

As at 30 September 2016

	Secured/ Unsecured	Currency	Foreign Currency '000	RM'000
Long term				
a. Hire purchase creditors	Secured	USD	5	21
	Secured	GBP	16	90
	Secured	Baht	1,307	155
	Secured	RM		1,709
				1,975
b. Subordinated notes (1)	Unsecured	RM		33,949
Total Long Term Borrowings				35,924
Short term				
a. Hire purchase creditors	Secured	USD	4	17
	Secured	GBP	19	101
	Secured	Baht	1,354	160
	Secured	RM		758
				1,036
b. Revolving credit facilities	Secured	RM		200
Total Short Term Borrowings				1,236
Total				37,160

(1) Long term unsecured borrowings relate to Subordinated Notes with a nominal value of RM35,000,000 net of discount and transaction costs, issued by the insurance subsidiary company to a third party on 27 June 2012.

B9. Material Litigation

As at 30 September 2017 there was no material litigation against the Group other than those arising in the normal course of the insurance subsidiary's business.

B10. Dividends

	RM'000	Date of payment
In respect of financial year ended 30 September 2016:		
(i) A sixth interim single tier dividend of 1.20 sen per share declared on 5 October 2016	2,842	9 November 2016
In respect of financial year ending 30 September 2017:		
(ii) A first interim single tier dividend of 1.00 sen per share declared on 19 December 2016	2,366	25 January 2017
(iii) A second interim single tier dividend of 1.50 sen per share declared on 23 February 2017	3,544	29 March 2017
(iv) A third interim single tier dividend of 2.00 sen per share declared on 10 April 2017	4,722	17 May 2017
(v) A fourth interim single tier dividend of 1.50 sen per share declared on 10 July 2017	3,540	16 August 2017
(vi) A fifth interim single tier dividend of 1.50 sen per share declared on 28 September 2017	3,540	1 November 2017
	20,554	

The total single tier dividend in respect of the current financial year was 7.50 sen per share. (Previous corresponding period: single tier dividend of 10.50 sen per share)

B11. (Loss)/Earnings Per Share

		Quarter Ended		Year To Date	
		30.09.2017	30.09.2016	30.09.2017	30.09.2016
(Loss)/profit attributable to the equity holders of the Company (A)	(RM'000)	(1,919)	1,391	7,666	(5,539)
Weighted average number of ordinary shares in issue (B)	('000)	236,012	237,314	236,263	238,550
(Loss)/earnings per share:					
Basic (A÷B)	(sen)	(0.81)	0.59	3.24	(2.32)

There were no dilutive potential ordinary shares as at the end of the reporting year.

B12. Profit For The Period

	Quarter Ended 30.09.2017 RM'000	Year To Date 30.09.2017 RM'000
Profit for the period is arrived at after charging:		
Interest expense	754	2,992
Depreciation of property, plant and equipment	465	1,896
Amortisation of:		
- intangible assets	197	400
- prepaid land lease payments	1	4
Loss on disposal of property, plant and equipment	117	117
Allowance for impairment of available-for-sale financial assets	-	61
Allowance for impairment:		
- an associated company *	2,061	2,061
- insurance receivables	(56)	152
- trade receivables	726	726
- other receivables	408	408
Write back in allowance for impairment:		
- insurance receivables	(540)	(540)
- trade receivables	(151)	(151)
- reinsurance assets	(1,077)	(1,077)
Bad debts written off:		
- insurance receivables	185	185
- trade receivables	8	8
Inventories - goods for resale written off	63	63
and after crediting:		
Other operating income:		
Gain on disposal of available-for-sale financial assets	2,509	2,509
Gain on fair value of investments held as fair value through profit or loss	1,196	1,196
Interest income	61	238
Rental income	-	2
Realised foreign exchange gain	763	791
Unrealised foreign exchange (loss)/gain	(1,947)	5,647

*During the year, an impairment of RM2,061,000 was recognised in respect of an associated company as its carrying amount exceeded its recoverable amount.

B12. Profit For The Period (Cont'd.)

There were no (i) gain or loss on derivatives and (ii) exceptional items for the current quarter and financial year ended 30 September 2017.

B13. Disclosure of Realised and Unrealised Profits

	As at 30.09.2017 RM'000	As at 30.09.2016 RM'000
Total retained profits of the Group:		
- Realised	221,902	221,291
- Unrealised	8,474	19,973
	230,376	241,264
Share of accumulated losses from associated companies:		
- Realised	(6,983)	(2,932)
Consolidation adjustments	(30,787)	(32,838)
Total retained profits as per statement of financial position of the Group	192,606	205,494

The determination of realised and unrealised profits is based on Guidance of Special Matter No. 1, Determination of Realised and Unrealised Profits or 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.

The disclosure of realised and unrealised profits above is solely for complying with the disclosure requirements stipulated in the directive of Bursa Malaysia and should not be applied for any other purpose.

BY ORDER OF THE BOARD
YONG KIM FATT
Company Secretary
Kuala Lumpur

29 November 2017