

**A. Notes To The Condensed Consolidated Interim Financial Statements  
For The Nine Months Ended 30 June 2018**

**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 2017.

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 2017 except for the adoption of the following MFRSs and Amendments to MFRSs.

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)

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 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)	

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.)

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

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

Long-term Interests in Associates and Joint Ventures (Amendments to MFRS 128)

Prepayment Features with Negative Compensation (Amendments to MFRS 9)

Amendments to MFRS 3                      Business Combinations (Annual Improvements  
to MFRSs 2015 – 2017 Cycle)

Amendments to MFRS 11                      Joint Arrangements (Annual Improvements to  
MFRSs 2015 – 2017 Cycle)

Amendments to MFRS 112                      Income Taxes (Annual Improvements to MFRSs  
2015 – 2017 Cycle)

Amendments to MFRS 123                      Borrowing Costs (Annual Improvements to  
MFRSs 2015 – 2017 Cycle)

Amendments to MFRS 119 (Plan Amendment, Curtailment or Settlement)

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

Effective for financial periods beginning on or after 1 January 2020

Amendments to MFRS 2	Share-Based Payment
Amendment to MFRS 3	Business Combinations
Amendments to MFRS 6	Exploration for and Evaluation of Mineral Resources
Amendment to MFRS 14	Regulatory Deferral Accounts
Amendments to MFRS 101	Presentation of Financial Statements
Amendments to MFRS 108	Accounting Policies, Changes in Accounting Estimates and Errors
Amendments to MFRS 134	Interim Financial Reporting
Amendment to MFRS 137	Provisions, Contingent Liabilities and Contingent Assets
Amendment to MFRS 138	Intangible Assets
Amendment to IC Interpretation 12	Service Concession Arrangements
Amendment to IC Interpretation 19	Extinguishing Financial Liabilities with Equity Instruments
Amendment to IC Interpretation 20	Stripping Costs in the Production Phase of a Surface Mine
Amendment to IC Interpretation 22	Foreign Currency Transactions and Advance Consideration
Amendments to IC Interpretation 132	Intangible Assets—Web Site Costs

Effective for financial periods beginning on or after 1 January 2021

MFRS 17	Insurance Contracts
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A2. MFRSs, Amendments to MFRSs and IC Interpretations yet to be effective (Cont'd.)

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)

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:

- MFRS 9: Financial Instruments

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.

- MFRS 15: Revenue from Contracts with Customers

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.

- MFRS 16: Leases

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.)

- MFRS 17: Insurance Contracts

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 Cyclicity 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 period under review.

A6. Change in Estimates

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

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

(i) Issuance of shares

On 29 March 2018, the Company had issued 40,992,333 new ordinary shares to its existing shareholders pursuant to the bonus issue which was approved by the shareholders at the Annual General Meeting held on 23 February 2018.

The bonus shares were issued on the basis of 1 new ordinary share for every 6 existing shares held by way of utilising the credit amount of RM20,496,167 in the share premium account.

The bonus shares were listed on the Main Market of Bursa Malaysia on 30 March 2018.

(ii) Share buy-back

On 23 February 2018, the shareholders approved the renewal of the Company's plan to purchase its own ordinary shares.

During the nine months period ended 30 June 2018, the Company purchased 306,300 of its issued and fully paid ordinary shares from the open market at an average price of RM1.10 per share for a total consideration of RM335,829. 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 286,946,333 issued and fully paid ordinary shares as at 30 June 2018, 11,914,893 are held as treasury shares by the Company. Out of the 11,914,893 treasury shares, 10,249,200 were purchased from open market for a total consideration of RM13,094,537 whilst 1,665,693 were from the bonus shares as described in note A7 (i) above. The number of outstanding ordinary shares in issue and fully paid are therefore 275,031,440 ordinary shares.

(iii) There were no issuances or repayments of debt securities during the period ended 30 June 2018.

**A8. Segment Information**

Year To Date	Insurance	Information Technology	Investment Holding	Others	Consolidation adjustments	Group
30 June 2018	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
<b>REVENUE</b>						
External sales	226,976	8,197	1,432	746	-	237,351
Inter-segment Sales	192	13,255	27,090	-	(40,537)	-
Total segment Revenue	<u>227,168</u>	<u>21,452</u>	<u>28,522</u>	<u>746</u>	<u>(40,537)</u>	<u>237,351</u>
<b>RESULTS</b>						
Segment profit	21,314	(5,002)	1,738	(5,524)	(12,302)	224
Share of losses of associated companies	-	-	-	(2,640)	-	(2,640)
Segment profit/(loss) before tax	<u>21,314</u>	<u>(5,002)</u>	<u>1,738</u>	<u>(8,164)</u>	<u>(12,302)</u>	<u>(2,416)</u>
after accounting for :						
Interest income	-	131	-	-	-	131
Finance cost	(4,153)	(1,663)	(298)	(2,503)	6,124	(2,493)
Depreciation	(956)	(409)	(172)	(68)	8	(1,597)
Amortisation	(253)	(139)	(9)	(2)	49	(354)
Unrealised foreign exchange losses	-	(1,422)	(7,133)	(151)	-	(8,706)
Allowance for impairment of an associated company	-	-	-	(2,293)	-	(2,293)
Other expenses	<u>(387)</u>	<u>1,003</u>	<u>(7,898)</u>	<u>(549)</u>	<u>7,518</u>	<u>(313)</u>

**A9. Material Events Subsequent to End of Reporting Period**

There were no material events subsequent to the end of the period reported up to the date of this report.

**A10. Effect of Changes in Composition of the Group**

There were no changes in the composition of the Group for the period ended 30 June 2018.

A11. Changes in Contingent Assets and Contingent Liabilities

The Group does not have any contingent assets since financial year ended 30 September 2017.

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

	<u>Year To Date</u>	
	<u>30.6.2018</u>	<u>30.6.2017</u>
	RM'000	RM'000
(i) Performance guarantees - secured	<u>268</u>	<u>243</u>
(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.

The Proposed Decision is not final as at the date of this report. 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 June 2018 and 30 June 2017.



A13. Significant Related Party Transactions

The following transactions with related parties were carried out under the terms and conditions negotiated with the related parties:

	<u>Year To Date</u>	
	<u>30.6.2018</u>	<u>30.6.2017</u>
	RM'000	RM'000
(a) Substantial shareholders of the Insurance subsidiary company – Expenditure:		
- Actuarial fees	183	135
- Specialised liability business services fees	180	-
	<u>363</u>	<u>135</u>
(b) Advances to an associated company by a foreign subsidiary company (Pacific & Orient Properties Ltd.)	2,461	-
	<u>2,461</u>	<u>-</u>

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

As at 30 June 2018, 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 Nine Months Ended 30 June 2018**

**B1. Review of Results**

Financial review for current quarter and year to date

	Individual Period		Changes (Amount) RM'000	Changes (%)	Cumulative Period		Changes (Amount) RM'000	Changes (%)
	Current Year Quarter Ended 30 Jun 2018 RM'000	Preceding Year Corresponding Quarter Ended 30 Jun 2017 RM'000			Current Year To-date Ended 30 Jun 2018 RM'000	Preceding Year Corresponding Period Ended 30 Jun 2017 RM'000		
Revenue	76,884	78,037	(1,153)	(1%)	237,351	248,961	(11,610)	(5%)
Operating profit/(loss)	9,118	9,480	(362)	(4%)	2,717	33,211	(30,494)	(92%)
Profit/(loss) before tax	7,455	7,194	261	4%	(2,416)	28,079	(30,495)	(109%)
Profit/(loss) after tax	153	5,401	(5,248)	(97%)	(12,996)	21,687	(34,683)	(160%)
(Loss)/profit attributable to Equity Holders of the Company	(2,692)	(276)	(2,416)	(875%)	(20,370)	9,585	(29,955)	(313%)

Financial Review for Current Quarter compared with Preceding Year Corresponding Quarter

Group revenue was RM76,884,000 compared to RM78,037,000 in the preceding year corresponding quarter. Profit before tax of RM7,455,000 was reported compared to pre-tax profit of RM7,194,000 in the preceding year corresponding quarter.

Insurance segment – Revenue decreased by RM1,281,000 to RM73,545,000 for the current quarter compared to the preceding year corresponding quarter. The decrease in revenue was primarily due to lower interest income earned from fixed deposit and placements with financial institutions. Profit before tax of RM12,133,000 was reported as compared to pre-tax profit of RM17,093,000 in the preceding year corresponding quarter, mainly attributable to lower underwriting results arising from higher net claims incurred.

Information technology (IT) segment - Revenue from external parties increased by RM145,000 to RM2,570,000 for the current quarter compared to the preceding year corresponding quarter, principally due to higher sales of hardware and income from IT services. A lower pre-tax loss of RM922,000 was reported for the current quarter as compared to a pre-tax loss of RM3,255,000 in the preceding year corresponding quarter, mainly due to a write back in allowance for impairment of a trade receivable of RM1,200,000 and unrealised foreign exchange gains of RM514,000 compared to unrealised foreign exchange losses of RM654,000 in the preceding year corresponding quarter.

B1. Review of Results (Cont'd.)

Current Period compared to Preceding Year Corresponding Period

Group revenue was RM237,351,000 compared to RM248,961,000 in the preceding year corresponding period. Loss before tax of RM2,416,000 was reported compared to pre-tax profit of RM28,079,000 in the preceding year corresponding period.

Insurance segment – Revenue decreased by RM11,334,000 to RM226,976,000 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 RM32,187,000 was reported as compared to pre-tax profit of RM41,295,000 in the preceding year corresponding period. This was mainly attributable to higher marketing and promotional expenses and an absence of a write back in allowance for impairment in the current period. In the preceding year corresponding period, the write back in allowance for impairment amounted to RM2,291,000.

Information technology (IT) segment - Revenue from external parties increased by RM839,000 to RM8,197,000 for the current period compared to the preceding year corresponding period, principally due to higher income from rental of hardware and software and IT services. However, a larger pre-tax loss of RM10,232,000 was reported for the current period as compared to pre-tax loss of RM8,123,000 in the preceding year corresponding period, mainly due to unrealised foreign exchange losses of RM1,422,000 as compared to unrealised foreign exchange gains of RM1,790,000 in the preceding year corresponding period.

B1. Review of Results (Cont'd.)

Consolidated Statement of Comprehensive Income

Group's total other comprehensive loss for the current period ended 30 June 2018 amounted to RM6,848,000 as compared to total comprehensive income of RM25,492,000 in the preceding year corresponding period, mainly due to decrease in available-for-sale reserve as a result of lower fair value of the said financial assets.

Consolidated Statement Financial Position

The Group's total assets as at 30 June 2018 was RM1,078,553,000, a decrease from RM1,171,004,000 as of 30 September 2017. The decrease was due to utilisation of funds for investments, working capital purposes and for payment of dividends.

The Group's total liabilities as at 30 June 2018 was RM640,815,000, a decrease from RM685,863,000 as of 30 September 2017. The decrease was mainly due to lower claims provision.

The Group's equity attributable to equity holders of the Company was RM321,399,000 as at 30 June 2018 compared to RM356,026,000 as of 30 September 2017. The decrease was due to lower retained profits arising from unrealised foreign exchange losses and payments of dividend.

Consolidated Statement of Cash Flows

The Group's cash and cash equivalents as at 30 June 2018 was RM45,703,000.

The net cash generated from operating activities amounted to RM20,626,000, as a result of improved collections from reinsurance and other receivables. The net cash generated from investing activities of RM12,928,000 was due to disposal of investments. The net cash used in financing activities of RM16,497,000 was principally for payment of dividends.

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

	Current Quarter 30 June 2018 RM'000	Immediate Preceding Quarter 31 Mar 2018 RM'000	Changes (Amount) RM'000	Changes (%)
Revenue	76,884	83,220	(6,336)	(8%)
Operating profit/(loss)	9,118	(1,427)	10,545	739%
Profit/(loss) before tax	7,455	(2,863)	10,318	360%
Profit/(loss) after tax	153	(5,220)	5,373	103%
Loss attributable to Equity Holders of the Company	(2,692)	(8,229)	5,537	67%

Group revenue was RM76,884,000 compared to RM83,220,000 reported in the immediate preceding quarter. Profit before tax of RM7,455,000 was recorded compared to pre-tax loss of RM2,863,000 in the immediate preceding quarter.

Insurance segment – Revenue decreased by RM6,204,000 to RM73,545,000 for the current quarter compared to the immediate preceding quarter. The decrease in revenue was primarily due to lower gross earned premium. Profit before tax of RM12,133,000 was reported compared to pre-tax profit of RM11,918,000 in the immediate preceding quarter. This was largely attributable to lower marketing and promotional expenses.

IT segment – Revenue from external parties decreased by RM217,000 to RM2,570,000 for the current quarter compared to the immediate preceding quarter. This was mainly attributable to lower income from rental of hardware and software and application software maintenance. However, a lower pre-tax loss of RM922,000 was reported for the current quarter as compared to a pre-tax loss of RM3,830,000 in the immediate preceding quarter, mainly due to write back in allowance for impairment of a trade receivable of RM1,200,000 and unrealised foreign exchange gains of RM514,000 compared to unrealised foreign exchange losses of RM862,000 in the immediate preceding quarter.

**B3. Current Year Prospects**

Uncertainty in global financial markets and the effects of liberalisation of the motor and fire insurance business which took effect on July 2017 pose considerable challenges to the Group. To face these challenges, the Group embarked on a strategy that places emphasis on profitable products and explores technology to further enhance product distribution and customer relationship management. The Board expects that the performance of the insurance segment to be satisfactory for the remaining period of the current financial year.

The IT segment also remains extremely competitive but the Board expects the long term growth in this segment to remain stable with the Group's focus being to maintain high quality service to clients.

Notwithstanding these challenges and barring unforeseen circumstances, the Board is cautiously optimistic that the performance of the Group for the remaining period of the current financial year will be satisfactory.

**B4. Profit Forecast and Profit Guarantee**

No forecast has been issued by the Group for the period ended 30 June 2018.

**B5. Taxation**

The taxation figures include the following:

	Quarter Ended 30.6.2018 RM'000	Year to Date 30.6.2018 RM'000
Income tax:		
Current year's provision		
- Malaysian tax	2,507	6,321
- Under provision in prior years *	4,003	4,003
	<u>6,510</u>	<u>10,324</u>
Deferred tax:		
- Transfer from deferred taxation	527	(9)
- Over provision in prior years	265	265
	<u>7,302</u>	<u>10,580</u>

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

\* Included in the under provision of taxation in prior years are additional tax assessments for years of assessment 2011 to 2017 amounted to RM3,866,000 imposed on the Company by the Inland Revenue Board.

**B6. Status of Corporate Proposal**

There were no other corporate proposal announced but not completed as of the date of this report apart from the completion of corporate exercise of bonus issue on 29 March 2018 as disclosed in Note A7(i).

**B7. Group Borrowings**

As at 30 June 2018

	Secured/ Unsecured	Currency	Foreign Currency '000	RM'000
<b>Long term</b>				
a. Hire purchase creditors	Secured	GBP	2	13
	Secured	Baht	1,926	234
	Secured	RM		689
				936
b. Subordinated notes <sup>(1)</sup>	Unsecured	RM		34,224
c. Term loan	Secured	USD	130	526
<b>Total Long Term Borrowings</b>				<b>35,686</b>
<b>Short term</b>				
a. Hire purchase creditors	Secured	USD	2	7
	Secured	GBP	2	12
	Secured	Baht	1,253	153
	Secured	RM		570
				742
b. Revolving credit facilities	Secured	RM		200
	Unsecured	RM		15,000
<b>Total Short Term Borrowings</b>				<b>15,942</b>
<b>Total</b>				<b>51,628</b>

**B7. Group Borrowings (Cont'd.)**

As at 30 June 2017

	Secured/ Unsecured	Currency	Foreign Currency '000	RM'000
Long term				
a. Hire purchase creditors	Secured	USD	2	7
	Secured	GBP	2	10
	Secured	Baht	3,043	382
	Secured	RM		1,223
				1,622
b. Subordinated notes <sup>(1)</sup>	Unsecured	RM		34,063
c. Term loan	Secured	USD	50	215
Total Long Term Borrowings				35,900
Short term				
a. Hire purchase creditors	Secured	USD	5	20
	Secured	GBP	20	112
	Secured	Baht	1,519	191
	Secured	RM		658
				981
b. Revolving credit facilities	Secured	RM		200
Total Short Term Borrowings				1,181
Total				37,081

(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.

**B8. Material Litigation**

As at 30 June 2018 there was no material litigation against the Group other than those arising in the normal course of the insurance subsidiary's business.



**B9. Dividends**

	RM'000	Date of payment
In respect of financial year ending 30 September 2018:		
(i) A first interim single tier dividend of 1.00 sen per share declared on 20 December 2017	2,360	24 January 2018
(ii) A second interim single tier dividend of 1.50 sen per share declared on 22 February 2018	3,540	28 March 2018
(iii) A third interim single tier dividend of 1.25 sen per share declared on 17 April 2018	<u>3,439</u>	23 May 2018
	<u>9,339</u>	
(iv) The Board of Directors had on 10 July 2018 declared a fourth interim single tier dividend of 1.25 sen per share totalling RM3,437,000 in respect of the current financial year, paid on 15 August 2018. This dividend has not been reflected in the financial statements for the current quarter ended 30 June 2018 but will be accounted for in equity as an appropriation of retained profits for the next quarter ending 30 September 2018.		

The total single tier dividend in respect of the current financial year was 5.00 sen per share. (Previous corresponding period: single tier dividend of 6.00 sen per share)

**B10. (Loss)/Earnings Per Share**

		Quarter Ended		Year To Date	
		30.6.2018	30.6.2017	30.6.2018	30.6.2017
(Loss)/profit attributable to the equity holders of the Company (A)	(RM'000)	(2,692)	(276)	(20,370)	9,585
Weighted average number of ordinary shares in issue (B)	('000)	275,102	236,093	253,392	236,346
(Loss)/earnings per share:					
Basic (A÷B)	(sen)	(0.98)	(0.12)	(8.04)	4.06

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

B11. Profit/(Loss) For The Period

	Quarter Ended 30.6.2018 RM'000	Year To Date 30.6.2018 RM'000
Profit/(loss) for the period is arrived at after charging:		
Interest expense	745	2,226
Depreciation of property, plant and equipment	540	1,597
Amortisation of:		
- intangible assets	(173)	351
- prepaid land lease payments	1	3
Loss on disposal of property, plant and equipment	79	98
Allowance for impairment:		
- an associated company *	-	2,293
- insurance receivables	272	812
Write back in allowance for impairment:		
- trade receivables	(1,200)	(1,200)
- other receivables	(438)	(438)
Unrealised foreign exchange (gain)/losses (net)	(2,235)	8,706
Loss on fair value of investments held as fair value through profit or loss	556	1,052
and after crediting:		
Other operating income:		
Gain on disposal of available-for-sale financial assets	212	265
Interest income	53	131
Rental income	1	3
Realised foreign exchange gain(net)	21	14

\* In the current period, an impairment of RM2,293,000 was recognised in respect of an associated company as its carrying amount exceeded its recoverable amount.

There were no (i) write off of inventories, (ii) impairment of assets, (iii) gain or loss on derivatives (iv) exceptional items for the current quarter and period ended 30 June 2018.

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

29 August 2018