



## **INTERIM FINANCIAL STATEMENTS**

*- For The Quarter and Period of Nine Months  
Ended 30th September 2013*

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**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME  
FOR THE NINE-MONTH PERIOD ENDED 30 SEPTEMBER 2013**  
(The figures have not been audited)

	Note	3 months ended 30 September		9 months ended 30 September	
		2013 RM	2012 RM	2013 RM	2012 RM
<b>Continuing Operations</b>					
Revenue	9	62,275,774	85,557,771	189,148,961	234,072,070
Cost of sales		<u>(49,050,897)</u>	<u>(73,935,135)</u>	<u>(154,807,008)</u>	<u>(195,821,848)</u>
<b>Gross profit</b>		13,224,877	11,622,636	34,341,953	38,250,222
Other income	10	1,352,176	1,376,454	3,713,816	4,647,308
Marketing and distribution expenses		(244,387)	(408,941)	(874,276)	(2,498,305)
Administrative expenses		(3,500,258)	(3,760,557)	(11,171,688)	(11,790,122)
Other expenses		<u>(723)</u>	<u>(453,786)</u>	<u>(724)</u>	<u>(525,476)</u>
<b>Result from operating activities</b>	9	10,831,685	8,375,806	26,009,081	28,083,627
Finance costs	10	(365,082)	(769,494)	(1,263,466)	(2,691,012)
<b>Profit before taxation</b>	10	10,466,603	7,606,312	24,745,615	25,392,615
Income tax expense	21	(2,708,368)	(2,159,261)	(6,300,300)	(6,699,836)
<b>Total comprehensive income for the period</b>		<u>7,758,235</u>	<u>5,447,051</u>	<u>18,445,315</u>	<u>18,692,779</u>
Attributable to:					
Owners of the parent		7,759,470	5,452,321	18,447,818	18,702,559
Minority interests		(1,235)	(5,270)	(2,503)	(9,780)
<b>Total comprehensive income attributable to equity holders of the parent</b>		<u>7,758,235</u>	<u>5,447,051</u>	<u>18,445,315</u>	<u>18,692,779</u>
<b>Earnings per share attributable to equity holders of the parent:</b>					
Basic (sen)	26	10.65	7.48	25.33	25.67

The condensed consolidated statement of comprehensive income should be read in conjunction with the audited financial statements for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
AS AT 30 SEPTEMBER 2013  
(The figures have not been audited)**

	Note	30.09.2013 RM	31.12.2012 RM
<b>Assets</b>			
<b>Non-current assets</b>			
Property, plant and equipment	12	63,375,428	62,873,557
Land held for property development		110,834,717	109,736,841
Interest in unincorporated joint venture		451,207	451,207
Investment securities		5,344,811	5,901,868
Deferred tax assets		<u>163,813</u>	<u>183,001</u>
		<u>180,169,976</u>	<u>179,146,474</u>
<b>Current assets</b>			
Property development costs		40,903,201	41,954,919
Inventories		17,544,454	9,228,912
Trade and other receivables		408,480,739	389,859,556
Tax recoverable		1,251,534	1,097,391
Cash and bank balances		<u>94,742,063</u>	<u>109,947,158</u>
		<u>562,921,991</u>	<u>552,087,936</u>
<b>Total assets</b>		<u><u>743,091,967</u></u>	<u><u>731,234,410</u></u>
<b>Equity and Liabilities</b>			
<b>Current liabilities</b>			
Loans and borrowings	23	28,239,523	40,275,577
Trade and other payables		131,830,415	133,902,689
Income tax payable		729,915	2,179,851
Dividend payable		<u>33,428</u>	<u>16,713</u>
		<u>160,833,281</u>	<u>176,374,830</u>
<b>Non-current liabilities</b>			
Loans and borrowings	23	309,485,897	295,295,590
Deferred tax liabilities		<u>2,158,543</u>	<u>2,308,969</u>
		<u>311,644,440</u>	<u>297,604,559</u>
<b>Total liabilities</b>		<u><u>472,477,721</u></u>	<u><u>473,979,389</u></u>
<b>Equity attributable to owners of the parent</b>			
Share capital		72,815,856	72,815,856
Other reserves		17,072,415	17,072,415
Retained earnings		<u>172,645,982</u>	<u>159,295,274</u>
		<u>262,534,253</u>	<u>249,183,545</u>
<b>Non-controlling interests</b>		<u>8,079,993</u>	<u>8,071,476</u>
<b>Total equity</b>		<u><u>270,614,246</u></u>	<u><u>257,255,021</u></u>
<b>Total equity and liabilities</b>		<u><u>743,091,967</u></u>	<u><u>731,234,410</u></u>

The condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE NINE-MONTH PERIOD ENDED 30 SEPTEMBER 2013  
(The figures have not been audited)**

	←-----Attributable to owners of the parent-----→						Total equity RM
	←-----Non-distributable-----→			Distributable		Non- controlling interests RM	
	Share capital RM	Share premium RM	Foreign currency translation reserve RM	Retained earnings RM	Total RM		
<b>As at 1 January 2012</b>	72,815,856	17,062,137	10,278	141,522,456	231,410,727	8,078,103	239,488,830
Dividend paid	-	-	-	(3,913,852)	(3,913,852)	-	(3,913,852)
Total comprehensive income	-	-	-	18,702,559	18,702,559	(5,387)	18,697,172
<b>As at 30 September 2012</b>	<u>72,815,856</u>	<u>17,062,137</u>	<u>10,278</u>	<u>156,311,163</u>	<u>246,199,434</u>	<u>8,072,716</u>	<u>254,272,150</u>
<b>As at 1 January 2013</b>	72,815,856	17,062,137	10,278	159,295,274	249,183,545	8,071,476	257,255,021
Dividend paid	-	-	-	(5,097,110)	(5,097,110)	-	(5,097,110)
Total comprehensive income	-	-	-	18,447,818	18,447,818	8,517	18,456,335
<b>As at 30 September 2013</b>	<u>72,815,856</u>	<u>17,062,137</u>	<u>10,278</u>	<u>172,645,982</u>	<u>262,534,253</u>	<u>8,079,993</u>	<u>270,614,246</u>

The condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW  
FOR THE NINE-MONTH PERIOD ENDED 30 SEPTEMBER 2013  
(The figures have not been audited)**

	Cumulative Quarter	
	Current Year Ended 30-Sep-13 RM	Preceding Year Ended 30-Sep-12 RM
<b>Cash flows from operating activities</b>		
Profit before taxation	24,745,615	25,392,615
Adjustments for :		
Non-cash items	3,687,445	3,407,906
Non operating items	9,532,296	2,850,470
Operating profit before working capital changes	<u>37,965,356</u>	<u>31,650,991</u>
Decrease / (increase) in land held for development and property development costs	(546,159)	(19,534,097)
Decrease / (increase) in Trade and other receivables	(36,792,439)	(87,514,172)
Decrease / (increase) in inventories	(8,315,540)	1,616,834
Increase / (decrease) in Trade and other payables	1,235,137	(8,233,368)
Cash generated from/ (used in) operations	<u>(6,453,645)</u>	<u>(82,013,812)</u>
Interest paid	(11,055,334)	(2,703,676)
Taxes paid	<u>(7,981,797)</u>	<u>(5,858,755)</u>
Net cash generated from / (used in) operating activities	<u>(25,490,776)</u>	<u>(90,576,243)</u>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(4,352,518)	(3,693,982)
Proceeds from disposal of property, plant and equipment	705,754	524,852
Interest received	1,370,207	1,517,001
Dividend received	21,811	80,675
Net cash generated from / (used in) investing activities	<u>(2,254,746)</u>	<u>(1,571,454)</u>
<b>Cash flows from financing activities</b>		
Dividends paid to shareholders of the Company	(5,080,395)	(3,912,091)
Drawdown of term loan	25,281,800	131,205,300
Drawdown of revolving credit	500,000	20,000,000
Repayment of borrowings	(14,664,882)	(29,205,354)
Net changes in finance lease creditors	791,480	(229,074)
Placement / (withdrawal) of pledged deposits	<u>(7,259,564)</u>	<u>542,380</u>
Net cash generated from / (used in) financing activities	<u>(431,561)</u>	<u>118,401,161</u>
<b>Net increase / (decrease) in cash and cash equivalents</b>	<u>(28,177,083)</u>	<u>26,253,464</u>
<b>Cash and cash equivalents at beginning of the period</b>	<u>105,615,760</u>	<u>78,165,488</u>
<b>Cash and cash equivalents at end of the period</b>	<u><u>77,438,677</u></u>	<u><u>104,418,952</u></u>
<b>Cash and cash equivalents comprise of the followings:</b>		
Cash and bank balances	51,494,465	26,837,443
Short term deposit with licensed bank	43,247,598	80,915,277
Bank overdraft	<u>(149,531)</u>	<u>(2,179,195)</u>
	94,592,532	105,573,525
Less: Deposits pledged	<u>(17,153,855)</u>	<u>(1,154,573)</u>
	<u><u>77,438,677</u></u>	<u><u>104,418,952</u></u>

The condensed consolidated statement of cash flow should be read in conjunction with the audited financial statements for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.

## **EXPLANATORY NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE QUARTER AND YEAR TO DATE ENDED 30<sup>th</sup> SEPTEMBER 2013**

### **Part A – Explanatory Notes Pursuant to FRS 134**

#### **1. Basis of Preparation**

The interim financial statements other than for financial instruments have been prepared under the historical cost convention. Financial instruments have been fair valued in accordance with FRS 139 Financial Instruments: Recognition and Measurement.

The interim financial statements are unaudited and have been prepared in accordance with the requirements of FRS 134; Interim Financial Reporting and paragraph 9.22 of the Listing Requirements of the Bursa Malaysia Securities Berhad (“Bursa”).

The interim financial statements should be read in conjunction with the audited financial statements for the year ended 31 December 2012. These explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial year ended 31 December 2012.

The financial statements of the Economic Entity have been prepared in accordance with Financial Reporting Standards (FRS), generally accepted accounting principles and the Companies Act, 1965 in Malaysia.

#### **2. Significant Accounting Policies**

##### **a) Financial Reporting Standards (FRS)**

The significant accounting policies adopted for this interim financial statements are consistent with those of the audited financial statements for the year ended 31 December 2012 except for the adoption of the relevant new Financial Reporting Standards (FRS), amendments to FRS and IC Interpretations that are effective for annual periods beginning on or after 1 January 2013.

The adoption of the new FRS, amendments to FRS and IC Interpretations does not have any material impact on the financial position and results of the Group.

**b) Malaysian Financial Reporting Standards (MFRS Framework)**

On 19 November 2011, the Malaysian Accounting Standards Board (MASB) issued a new MASB approved accounting framework, the Malaysian Financial Reporting Standards (MFRS Framework).

The MFRS Framework is effective for annual periods beginning on or after 1 January 2012 for all entities except for entities that are within the scope of MFRS 141 Agriculture (MFRS 141) and IC Interpretation 15 Agreements for Construction of Real Estate (IC 15), including its parent, significant investor and venturer (herein called 'Transitioning Entities'). Transitioning Entities continue to have the option to either apply the MFRS Framework or the FRS Framework until the adoption of the MFRS Framework by Transitioning Entities will be mandatory for annual period beginning on or after 1 January 2015.

The Group which falls under the scope definition of Transitioning Entities has opted to adopt MFRS to annual periods beginning on 1 January 2015. When the Group presents its first MFRS financial statements in 1 January 2015, the Group will be required to restate the comparative financial statements to amounts reflecting the application of MFRS Framework. The majority of the adjustments required on transition will be made, retrospectively, against opening retained profits.

**3. Auditors' Report on Preceding Annual Financial Statements**

The auditors' report on the financial statements for the year ended 31 December 2012 was not subject to any qualification.

**4. Unusual Items due to their Nature, Size or Incidence**

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

**5. Changes in Estimates**

There were no changes in estimates of amounts previously reported that have had a material effect in the current quarter.

**6. Seasonal or Cyclical Factors**

The Group's products and services are generally dependent on the Malaysian economy, government policies and weather conditions (on the construction activities).

## **7. Dividends**

A first and final single tier dividend of 7 sen per ordinary share for the financial year ended 31 December 2012 amounting to RM5,097,110 was approved by the shareholders during Annual General Meeting on 23 May 2013 and paid on 11 July 2013.

## **8. Debt and Equity Securities**

There were no issuances, cancellations, repurchase, resale and repayments of debt and equity securities in the current quarter.



## 9. Segmental Information

	Property Development RM	Road and Quarry RM	Construction RM	Golf and Hotel RM	Trading RM	Adjustment/ Elimination RM	Consolidated RM
<b>9 months ended -30 September 2013</b>							
<b>Revenue</b>							
External sales	76,498,688	59,012,837	48,544,219	3,400,388	1,692,829	-	189,148,961
Inter-segment sales	98,528	15,840,298	46,646,259	1,347,030	9,594,000	(73,526,115)	-
<b>Total revenue</b>	<b>76,597,216</b>	<b>74,853,135</b>	<b>95,190,478</b>	<b>4,747,418</b>	<b>11,286,829</b>	<b>(73,526,115)</b>	<b>189,148,961</b>
<b>Results</b>							
Segment result	11,239,978	6,708,242	10,711,762	(235,907)	8,046,358	(8,914,500)	27,555,933
Unallocated corporate expenses							(1,546,852)
<b>Profit from operations</b>							<b>26,009,081</b>
<b>3 months ended -30 September 2013</b>							
<b>Revenue</b>							
External sales	23,092,219	25,214,059	11,988,352	1,193,730	787,414	-	62,275,774
Inter-segment sales	32,843	11,326,114	20,791,764	419,193	198,000	(32,767,914)	-
<b>Total revenue</b>	<b>23,125,062</b>	<b>36,540,173</b>	<b>32,780,116</b>	<b>1,612,923</b>	<b>985,414</b>	<b>(32,767,914)</b>	<b>62,275,774</b>
<b>Results</b>							
Segment result	3,484,845	3,307,546	5,111,987	(107,008)	205,070	(1,178,105)	10,824,335
Unallocated corporate income							7,350
<b>Profit from operations</b>							<b>10,831,685</b>

## 10. Profit before tax from continuing operations

The following items have been charged / (credited) in arriving at profit before tax from continuing operations:

	3 months ended 30 Sept		9 months ended 30 Sept	
	2013 RM	2012 RM	2013 RM	2012 RM
Interest income	(394,267)	(673,953)	(1,611,188)	(2,054,238)
Other income including investment income	(957,909)	(702,501)	(2,102,628)	(2,593,070)
Depreciation and amortization:				
-investment property	-	900	-	2,700
-property, plant and equipment	1,235,506	1,154,503	3,551,144	3,369,241
Property, plant and equipment written off	-	450	1	25,462
Gain on disposal of:				
-property, plant and equipment	(18)	(32,832)	(38,667)	(118,130)
(Reversal of) / allowance of impairment:				
-trade receivables	(169,211)	(41,437)	(569,114)	(151,733)
Bad debt written off	-	-	-	40,869
Interest expense	365,082	769,494	1,263,466	2,691,012

## 11. Changes in Composition of the Group

There were no changes in the composition of the Group during the current quarter including business combination, acquisition or disposal of subsidiary and long-term investment, restructuring and discontinuing operation.

## **12. Property, Plant and Equipment**

The Group acquired property, plant and equipment worth RM3,981,028 during the period under review. The Group did not dispose any major item of property, plant and equipment during the quarter under review.

There were no impairment nor reversal of such impairment during the current nine months financial period.

The valuations of property, plant and equipment were brought forward without amendment from the previous audited financial statements.

## **13. Capital Commitments**

The amount of commitments for the purchase of property, plant and equipment not provided for in the interim financial statements as at 30 September 2013 are as follows:

	<u>RM</u>
Approved and contracted for	1,331,935
Approved but not contracted for	<u>2,461,396</u>

## **14. Changes in Contingent Liabilities**

There were no major changes in contingent liabilities since the last financial year ended 31 December 2012.

## **15. Material Subsequent Events to the Reporting Period**

There were no material events subsequent to the end of the current quarter up to the date of this report that have not been reflected in the interim financial statements.

## 16. Significant Related Party Transactions

	9 months ended 30.09.2013 RM
Progress billings charged to the ultimate holding corporation	461,677
Rental of quarry land to the ultimate holding corporation	50,000
Tributes charged by the holding corporation	148,011
Estate agency fee charged by a related company, Kumpulan Ladang-Ladang Perbadanan Kedah Sdn. Bhd.	140,354
Revenue from oil palm from a related company, Kumpulan Ladang-Ladang Perbadanan Kedah Sdn. Bhd.	2,196,008
Sales to a related company, Seri Temin Development Corporation (M) Sdn. Bhd.	182,563
Progress billings charged to a related company, KTPC Construction Sdn. Bhd.	2,005,332
Insurance paid to a related company, KSDC Insurance Brokers Sdn. Bhd.	526,358
Property Management paid to a related company, Darulaman Aset Sdn. Bhd.	74,071
	<b>5,784,374</b>

## Part B – Explanatory Notes Pursuant to Chapter 9, Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad

### 17. Performance Review

#### a) Current quarter against the previous year corresponding quarter

For the third quarter ended 30 September 2013, the Group recorded revenue of RM62.3 million. The revenue declined by RM23.3 million or 27% compared to RM85.6 million posted in the same corresponding quarter of last year. Despite lower revenue, the Group profit before tax rose by 38% to RM10.5 million for the quarter.

The Group registered a higher pre-tax profit for the quarter ended 30 September 2013 mainly due to higher demand for quarry products, higher progress of road construction projects and higher take up rates of properties launched in Bandar Darulaman, Jitra and Darulaman Utama, Kuala Ketil.

Performance of the operating business segments for the quarter ended 30 September 2013 as compared to the previous year corresponding quarter are as follows:

#### i) Road and Quarry Division

This Division contributed RM25.2 million to Group revenue compared to RM18.0 million previously boosted by progress of jobs in hand and higher demand for quarry products. Contribution to profit rose by 22% to RM3.3 million compared to corresponding quarter of last year.

**ii) Construction Division**

The Construction Division recorded lower revenue of RM12.0 million compared to RM48.6 million previously. Similarly, contribution to Group profit declined from RM5.3 million previously to RM5.1 million for the quarter mainly due to lower progress of the on-going construction projects.

**iii) Property Division**

The Property Division contributed RM23.1 million to Group revenue and RM3.5 million in profit. The favourable result was mainly due to the higher take up rates of properties launched in Bandar Darulaman, Jitra and Darulaman Utama, Kuala Ketil.

**iv) Golf and Hotel Division**

Golf and Hotel Division recorded higher revenue and lower losses as compared to the previous year. The favourable result was mainly due to higher revenue from golfing activities after the completion of major upgrading and restoration of the golf course.

**b) Current financial year to date against the previous year corresponding period**

For the current financial year to date, the Group recorded revenue of RM189.1 million compared to RM234.1 million recorded in the same corresponding period of last year representing a decrease of 19%. The Group profit before tax of RM24.7 million was also lower by 3% compared to RM25.4 million posted in the same corresponding period of last year.

Road and Quarry Division recorded higher revenue and profit contributed by the progress of jobs in hand and higher demand for quarry products.

The Construction Division contributed lower revenue and profit due to the lower progress from the on-going construction projects where the previous year contribution was boosted by the progress of Kolej Universiti Insaniah project which is now completed.

The Property Division was the biggest contributor to Group revenue and profit due to the higher take up rates of properties launched in Bandar Darulaman, Jitra and Darulaman Utama, Kuala Ketil.

Golf and Hotel Division recorded slightly lower revenue for the period. The Division however recorded lower losses as compared to the same corresponding period of last year due to higher contribution from recreation activities, hotel's food and beverage segment and improved hotel's room occupancy. The favorable result was also contributed by lower operational costs.

## 18. Variation of Results Against Preceding Quarter

	Current quarter ended 30 September 2013 RM	Preceding quarter ended 30 June 2013 RM
Revenue	62,275,774	50,725,209
Profit Before Taxation	10,466,603	4,943,781

Variation between quarters are normal given the nature of the Group's business activities which allows recognition of revenue and profit from Property and Construction projects based on cost incurred. Anomalies of quarter to quarter variance is normalised over the year.

## 19. Current year prospects

The Group's core businesses are expected to return respectable performance for the current year since the Group has sufficient projects in hand to mitigate uncertainties surrounding the economy both local and international.

Profit contribution from Road and Quarry Division is expected to remain stable based on the current demand for quarry products and the progress of on-going road projects.

The Construction Division is expected to contribute lower revenue and profit due to lower order book as compared to the previous year. The Division however will continue to benefit from construction works generated by the Group's Property Division.

The Property Division should be able to maintain its contribution given the encouraging responses for its products launches in Bandar Darulaman, Jitra and Darulaman Utama, Kuala Ketil.

The Golf Division is expected to register improved performance for the year after the completion of the restoration and refurbishment of the golf course. The Hotel which derives significant revenue through its food and beverage outlets is also expected to register improved performance for the year.

Barring unforeseen circumstances such as sharp increase in oil and commodities prices, a hike in interest rate, further tightening of access to mortgage loans and other negative economic and political situations, the Group expects to turn in a respectable performance for the current year.

## 20. Variance from Profit Forecast or Profit Guarantee

Not applicable for the financial period ended 30 September 2013.

## 21. Income Tax Expense

	9 months ended 30 September 2013 RM	9 months ended 30 September 2012 RM
Malaysian income tax	6,300,300	6,699,836

The Group's effective tax rate for the current period is approximately 25%.

## 22. Status of Corporate Proposals

There was no outstanding corporate proposal during the quarter under review.

## 23. Group borrowings and Debt Securities

Total loans and borrowings as at 30 September 2013 were as follows:

	Short-term RM	Long-term RM
Term loans	15,000,000	308,203,700
Revolving credit	12,000,000	-
Hire purchase	1,089,991	1,282,197
Bank Overdraft	149,532	-
<b>TOTAL</b>	<b>28,239,523</b>	<b>309,485,897</b>

## 24. Material Litigation

### a) Heng Ghee Timber

Trial for the case commenced on 15 April 2013. The Plaintiff upon commencement of the Trial had withdrawn its claim for the first contract against the Company totaling RM17,475,643.50. The Plaintiff is now only pursuing with the claim for the second contract amounting RM 4,956,945.00.

Trial scheduled for 3 and 4 July 2013 continued with defendant's case and the Court further fixed for 4<sup>th</sup> December 2013 for continued hearing.

The Company had on 10<sup>th</sup> November 2013 withdrawn its claimed against 2<sup>nd</sup> Third Party, Mohd Sahil bin Zabidi from the suit.

**b) Bongsu Jaya (K) Sdn Bhd**

Plaintiff's appeal was dismissed by the Court of Appeal with costs to be paid to each Defendant.

Subsequent to the above, the Plaintiff had on 26 June 2013 withdrawn its claim against all the Defendants including Bina & Kuari (K) Sdn Bhd, a wholly owned subsidiary of Bina Darulaman Berhad. The Court also ordered costs to be paid to each Defendant.

Except for the above, there were no major changes in pending material litigation, since the last annual balance sheet date of 31<sup>st</sup> December 2012.

## 25. Dividends Payable

No interim dividend has been declared during the quarter ended 30 September 2013.

## 26. Earnings Per Share

**a. Basic earnings per share**

	<b>3 months ended 30.09.2013 RM</b>	<b>9 months ended 30.09.2013 RM</b>
Profit attributable to owners of the Parent	7,759,470	18,447,818
Weighted average number of ordinary shares in issue	72,815,856	72,815,856
Basic earnings per share (sen)	10.65	25.33

**b. Diluted earnings per share**

Not applicable.



## 27. Disclosure of Realised and Unrealised Retained Earnings

	<b>As at 30 September 2013 RM'000</b>	<b>As at 31 December 2012 RM'000</b>
<b>Total retained earnings of the Company and subsidiaries:</b>		
-Realised	171,218	156,009
-Unrealised	1,428	3,286
<b>Total retained earnings</b>	<b>172,646</b>	<b>159,295</b>

## 28. Authorization for Issue

The interim financial statements were authorized for issue by the Board of Directors in accordance with a resolution of the directors on 14<sup>th</sup> November 2013.