

## UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 31 MARCH 2017

	As At End of Current Quarter 31.3.2017	(Audited) As At Preceding Financial Year End 31.12.2016
	RM'000	RM'000
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant and equipment	458,304	458,930
Goodwill	2,999	2,999
Tax recoverable	6,507	6,483
	<u>467,810</u>	<u>468,412</u>
<b>Current Assets</b>		
Property development cost	229	229
Inventories	24,154	23,694
Trade and other receivables	112,636	105,403
Amount due from contract customers	33,644	34,013
Cash and Cash Equivalents	28,593	27,871
	<u>199,256</u>	<u>191,210</u>
<b>Total Assets</b>	<u>667,066</u>	<u>659,622</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Capital and Reserves</b>		
Share Capital	235,925	235,277
Treasury shares	(181)	(181)
Reserves	326,037	325,155
	<u>561,781</u>	<u>560,251</u>
<b>Non Controlling Interest</b>	733	581
<b>Total Equity</b>	<u>562,514</u>	<u>560,832</u>
<b>Non-Current Liabilities</b>		
Long Term Borrowing	7,410	1,643
Long Term Provisions	1,004	985
<b>Total Non-Current Liabilities</b>	<u>8,414</u>	<u>2,628</u>
<b>Current Liabilities</b>		
Trade And Other Payables	41,543	43,013
Short Term Borrowings	53,514	52,086
Tax payables	1,081	1,063
<b>Total Current Liabilities</b>	<u>96,138</u>	<u>96,162</u>
<b>Total Liabilities</b>	104,552	98,790
<b>Total Equity and Liabilities</b>	<u>667,066</u>	<u>659,622</u>
Net Assets per share attributable to ordinary equity holders of the parent (RM)	<u>2.38</u>	<u>2.38</u>

(The Condensed Consolidated Statements of Financial Position should be read in conjunction with the Annual Financial Report for the year ended 31st December 2016)

SEACERA GROUP BERHAD ( Company No. 163751-H )

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE FIRST FINANCIAL QUARTER ENDED 31 MARCH 2017

	Current Quarter Ended 31.3.2017 RM'000	Corresponding Quarter Ended 31.3.2016 RM'000	Current Year to Date Ended 31.3.2017 RM'000	Corresponding Year to Date Ended 31.3.2016 RM'000
Revenue	12,924	25,941	12,924	25,941
Operating Expenses	(11,093)	(24,329)	(11,093)	(24,329)
Other Operating Income	579	517	579	517
Finance Cost	(1,253)	(872)	(1,253)	(872)
Profit Before Taxation	1,157	1,257	1,157	1,257
Taxation	(122)	(302)	(122)	(302)
<b>Net profit for the Period from continuing operation</b>	1,035	955	1,035	955
<b>Total comprehensive income for the year</b>	1,035	955	1,035	955
<b>Profit attributable to :</b>				
Equity holders of the parent	883	955	883	955
Non-controlling Interest	152	-	152	-
<b>Total comprehensive income attributable to :</b>				
Equity holders of the parent	883	955	883	955
Non-controlling Interest	152	-	152	-
<b>EPS</b>				
Net profit per share (sen)				
- Basic	0.37	0.50	0.37	0.50
- Diluted	0.37	0.50	0.37	0.50

(The Condensed Consolidated Statements of Profit or Loss and other Comprehensive Income should be read in conjunction with the Annual Financial Report for the year ended 31st December 2016)

UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES EQUITY  
FOR THE FIRST FINANCIAL QUARTER ENDED 31 MARCH 2017

## Attributable to Equity Holders of the Parent

	Share Capital RM'000	Retained Earnings RM'000	Non- Distributable Revaluation Reserve RM'000	Total Reserves RM'000	Non- Distributable Treasury Shares RM'000	Non Controlling interests RM'000	Total Equity RM'000
<b>Balance at 1 January 2016</b>	189,597	19,496	306,608	326,104	(179)	2,932	518,454
<b>Profit for the period</b>		955		955			955
<b>Balance at 31 March 2016</b>	189,597	20,451	306,608	327,059	(179)	2,932	519,409
<b>Balance at 1 January 2017</b>	235,277	18,546	306,608	325,154	(181)	581	560,831
Issuance of new ordinary shares	648						648
<b>Profit for the period</b>		883		883		152	1,035
<b>Balance at 31 March 2017</b>	235,925	19,429	306,608	326,037	(181)	733	562,514

(The Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the Annual Financial Report for the year ended 31st December 2016)

**SEACERA GROUP BERHAD ( Company No. 163751-H )**

Unaudited Condensed Consolidated Cash Flow Statements  
For the period ended 31 March 2017

	<b>Current Period Ended 31.3.2017 (RM '000)</b>	<b>Corresponding Period Ended 31.3.2016 (RM '000)</b>
Profit before taxation	1,157	1,257
Adjustment for non-cash flow items	<u>737</u>	<u>938</u>
Operating profit before changes in working capital	1,894	2,195
(Increase)/Decrease in inventories	(460)	(4,198)
(Increase) /Decrease in receivables	(8,203)	(10,729)
(Decrease)/Increase in payables	(1,470)	6,390
Changes flows (used in )/from operations	(8,239)	(6,342)
Incomes tax paid/refund	(122)	(802)
Interest paid	(1,253)	(872)
Interest received	192	281
Cash flow (used in)/generated from operations	(9,422)	(7,735)
Issuance of new ordinary shares	648	-
Purchase of property, plant and equipment	(33)	-
Net cash (used in)/ generated from investing activities	615	-
Decrease/(Increase)in deposit pledged	(449)	-
Bank borrowing	4,605	9,368
Net cash from/(used in)Financing Activities	4,156	9,368
<b>Net Change in Cash &amp; Cash Equivalents</b>	<u>(4,651)</u>	<u>1,633</u>
Cash & Cash Equivalents at beginning of year	(3,011)	(11)
<b>Cash &amp; Cash Equivalents at end of period</b>	<u><u>(7,662)</u></u>	<u><u>1,622</u></u>
<b>Cash &amp; Cash Equivalents</b>	<b>2017 RM'000</b>	<b>2016 RM'000</b>
Cash and bank balances	890	5,024
Deposits pledged with licensed bank	27,703	26,239
Cash and bank balances	<u>28,593</u>	<u>31,263</u>
Less:		
Deposits pledged with licensed bank	(27,703)	(26,239)
Bank overdrafts	(8,552)	(3,402)
Cash and cash equivalents	<u><u>(7,662)</u></u>	<u><u>1,622</u></u>

(The Condensed Consolidated Cash Flow Statement should be read in conjunction with the Annual Financial Report for the year ended 31 December 2016)

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**NOTES TO THE INTERIM FINANCIAL STATEMENTS**

**A. Notes Required Under MFRS 134**

**A1. Basis of preparation of financial statements**

This Interim Financial Statements are unaudited and has been prepared in accordance with MFRS 134 "Interim Financial Reporting" issued by Malaysian Accounting Standards Board ("MASB") and Paragraph 9.22 of the Bursa Malaysia Securities Berhad's Listing Requirements and should be read in conjunction with the Group's annual audited financial statements for the financial year ended 31 December 2016. These explanatory notes accompanied the Interim Financial Statements provide an explanation of events and transactions that are significant to an understanding of the changes in financial position and performance of the Group since the last financial year ended 31 December 2016.

**A2. Significant Changes in Accounting Policies**

The significant accounting policies adopted are consistent with those of the financial statements for the year ended 31 December 2016.

**A3. Qualification in Auditor's Report**

There are no qualifications in the Auditors' Report of the audited financial statements for year ended 31 December 2016.

**A4. Seasonality or Cyclicity of Operations**

The Group's performance is directly related to the level of respective market activity which normally experiences slowdown during festive seasons.

**A5. Unusual Items**

There are no unusual items affecting assets, liabilities, equity, net income or cash flow that are unusual because of their nature, sizes, or incidence that had affected the current quarter ended 31 March 2017 except as disclosed in the interim financial statements.

**A6. Material Changes in Estimates**

There were no material changes in estimates of amounts reported in prior financial years that have a material effect in the current quarter ended 31 March 2017.

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**A7. Issuance, Cancellation, Repurchases, Resale & Repayments of Debt and Equity Securities**

On 30 June 2009, the Company had obtained approval from its shareholders to buy-back its own shares. The latest approval obtained for the renewal of share Buy-back Authority was on 30 June 2016.

On a cumulative basis, as at 31.3.2017, the Company has purchased 308,000 ordinary shares for RM180,830.74, representing in average RM0.59 per share.

None of the treasury shares held were resold or cancelled during the financial quarter.

**A8. Dividend Paid**

There was no payment of dividend for the current quarter under review.

**A9. Segmental Reporting**

Segment information is presented in respect of the Group business segments. The business segment is based on the Group's management and internal report structure. Segment information by geographical segments is not provided as the activities of the Group are located principally in Malaysia. Inter-segment pricing is determined based on negotiated terms.

Segments result, asset and liabilities include items directly attributable to a segment as well as those that can be allocated on a reasonable basis. Unallocated items mainly comprise corporate assets and expenses.

*Business Segments*

The Group is organized into the following business segments:-

- i) Tiles - manufacturing, trading and marketing of all kinds of ceramic and related building material products.
- ii) Property/Construction – property development and construction

The directors are of the opinion that all inter-segment transactions have been entered during the normal course of business and have been established on terms and conditions that are not materially different from those obtainable in transactions with unrelated parties.

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	Tiles RM'000	Property/ Construction RM'000	Eliminations RM'000	Consolidated RM'000
Revenue-External	8,414	4,510		12,924
Operating profit	1,146	1,264		2,410
Interest expenses	(642)	(611)		(1,253)
Profit before taxation	504	653		1,157
Tax expenses	(96)	(26)		(122)
Profit/(loss) for the period	408	627		1,035
Total comprehensive income	408	627		1,035
Segments assets	366,369	523,197	(219,501)	670,065
Goodwill				2,999
Total assets				667,066
Segments liabilities	83,826	194,964	(174,238)	104,552
Depreciation and amortization	510	149		659

*Geographical segments*

The Group's production facilities are located in Malaysia only.

In determining the geographical segment of the Group, revenue is based on the geographical location of customers.

	Revenue RM'000
Malaysia	10,788
Other countries	2,136
	<u>12,924</u>

**A10. Valuations of Property, Plant & Equipment**

The property, plant and equipment have not been revalued since the previous annual audited financial statements.

**A11. Material Events Subsequent to End of Interim Period**

There were no material events subsequent to the end of the quarter under review that have not been reflected in the financial statements.

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**A12. Changes in the Composition of the Group**

There was no change in the composition of the Group during the current quarter under review.

**A13. Capital Commitments**

Except as disclosed in notes B6, there were no other material capital commitments during the current quarter ended 31 March 2017.

**B. Notes Required Under Bursa Malaysia Securities Berhad's Listing Requirements.**

**B1. Quarter vs Preceding Year Quarter**

The Group's revenue for the first quarter ended 31 March 2017 was lower by RM13 million or 50% as compared to previous year of the corresponding quarter mainly due to lower revenue recorded by the Construction Division as most projects are nearing completion. The Group recorded higher profit after taxation for the first quarter ended 31 March 2017 of RM1.03million compared to profit after taxation of RM0.955 million in the previous year corresponding quarter.

**B2. Material Changes for the Current and Preceding Quarter.**

The Group's revenue for the first quarter ended 31 March 2017 was higher by RM7.87million (31.12.2016: Revenue of RM 5.05 million) or 155% higher compared to the preceding quarter. The Group's recorded higher profit after taxation for the current financial quarter of RM1.03 million compared to loss after taxation of RM1.37 million mainly due to better performance recorded by construction division.

**B3. Prospects**

The Board anticipates that the Year 2017 will be a challenging period for business environment in view of the uncertainty of local and global economy, lower commodity prices and weak RM against USD. However, with some positive measures to be undertaken and if materialized, the Board expects that the performance for the current year is to be satisfactory.

**B4. Provision of Profit Forecast of Profit Guarantee in Public Document**

The Group did not announce any profit forecast or profit guarantee in a public document.



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**B5. Taxation**

	<b>2017 Quarter ended 31 Mar RM '000</b>	<b>2016 Quarter ended 31 Mar RM '000</b>	<b>2017 Year to Date ended 31 Mar RM '000</b>	<b>2016 Year to date ended 31 Mar RM '000</b>
<b>Current year</b>				
- Income tax	122	302	122	302
	<hr/> 122	<hr/> 302	<hr/> 122	<hr/> 302

The effective tax rate for the year is higher than the statutory tax rate due to certain losses within the Group.

**B6. Status of Corporate Proposals**

- a) On 5 April 2005, Seacera Properties Sdn. Bhd. ("SPSB"), a wholly owned subsidiary company of Seacera Group Berhad ("SGB") entered into a conditional Joint Venture Development Agreement ("JVDA") with Duta Skyline Sdn. Bhd. ("DSSB") to develop pieces of freehold land owned by DSSB. The JVDA is pending completion and is further extended to 31 December 2017 as certain conditions precedent have yet to be met.
- b) On 24 June 2014, SGB had entered into a Memorandum of Understanding ("MOU") with Intelligent Fence (M) Sdn. Bhd. ("IFSB") to record the understanding of SGB and IFSB to participate in the tender under Public Private Partnership to Malaysia's Ministry of Home Affairs to build, operate and transfer an electric security force along the national border of Malaysia and Thailand for approximately 600 kilometres. There is no major development of the MU since the last announcement.
- c) On 16 November 2016, SPSB had entered into a conditional sale and purchase agreement ("SPA") with Ismail Bin Othman and Zainab Binti Mansor for the proposed acquisition of 1,500,000 ordinary shares in Duta Nilai Holdings Sdn. Bhd. for a total consideration of RM165,100,000.00 to be satisfied partly via issuance of 90,000,000 new ordinary shares of RM1.00 each in SGB and the balance to be settled via cash payment of RM75,100,000.00. This transaction is pending fulfillment of the conditions precedent of the SPA.

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- d) On 21 April 2017, SGB proposed to undertake an issuance of new ordinary shares each in SGB of up to 30% of the issued share capital in SGB. SGB had on 21 April 2017 entered into twelve (12) conditional subscription agreement with subscribers as set out below:

Subscribers	No. of Subscription Shares
Gan Hai Toh	10,000,000
YBhg Dato Seri Yeoh Soo Ann	10,000,000
Tung Han Bee	5,000,000
YBhg Dato Wong Weng Kung	5,000,000
Teoh Teng Guan	5,000,000
YBhg Dato Yap Wai Fong	5,000,000
YBhg Dato Jeremy Chia Pei Chai	5,000,000
YBhg Datin Chai Sook Tieng	5,000,000
YBhg Dato Poh Thiam Seong	5,000,000
Teoh Hwa Peng	5,000,000
Fantastic Fortress Sdn Bhd	6,500,000
TA Investment Management Bhd	3,500,000
	<b><u>70,000,000</u></b>

- e) This proposed shares issuance will be implemented in several tranches within six (6) months from the date of approval of Bursa Malaysia Securities Berhad. This proposal is pending approval from Bursa Malaysia Securities Berhad.
- f) On 2 May 2017, SGB proposes to undertake a proposed bonus issue of new warrants ("Warrant(s) C") on the basis of two (2) Warrants C for every five (5) existing ordinary shares in SGB held by the entitled shareholders of SGB on an entitlement date to be determined and announced later ("Proposed Bonus Issue of Warrants"). The Proposed Bonus Issue of Warrants will be implemented in a single tranche.
- g) On 17 May 2017, Seacera Ceramics Sdn. Bhd., a wholly owned subsidiary of SGB entered into a conditional sale and purchase agreement ("SPA") with QM Sports Sdn. Bhd. to acquire a land and the building erected on the land known as Lot 1749, Mukim Tangga Batu, Daerah Melaka Tengah, Negeri Melaka and held under PN 16988 for a total purchase consideration of RM16.90 million to be satisfied via the issuance of 8,857,143 new ordinary shares in SGB at an issue price of RM1.40 amounting to approximately RM12.40 million in aggregate and cash payment of RM4.50 million based on terms and conditions of the SPA. This transaction is pending fulfillment of the conditions precedent of the SPA.

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**B7. Group Borrowings**

Group borrowings consist of the following:

	<b>As at 31.3.2017 RM'000</b>
Dominated in Ringgit Malaysia	
<b>Secured</b>	
Long term borrowings	7,410
<b>Secured</b>	
Short term borrowings	41,225
Bankers acceptance	12,289
	<u>53,514</u>
<b>Total</b>	<b><u>60,924</u></b>

**B8. Off Balance Sheet Financial Instruments**

There were no off balance sheet financial instruments entered into by the Group as at the date of this report.

**B9. Changes in the Material Litigation**

There were no other material litigation, claims or arbitration, either as plaintiff or defendant and the Directors have no knowledge of any proceedings pending or threatened against the Company and/or its subsidiaries or of any fact likely to give rise to any proceedings which might adversely and materially affect the financial position or business of the Company and/or its subsidiaries, saves as disclosed below.

- a) Seacera Properties Sdn Bhd ("SPSB"), a wholly-owned subsidiary of Seacera Group Berhad and Duta Skyline Sdn Bhd ("DSSB") (collectively, the "Plaintiffs") had, on 2 November 2011 filed a suit against Mohamad Faisal Bin Abdul Gaffar and Tetuan Faisal Gaffar & Co (collectively, the "Defendants"), claiming for a sum of RM501,500.00 being the stakeholding sum pursuant to the joint venture agreement dated 5 April 2005 entered into between SPSB and DSSB which shall be paid by the Defendants to the Plaintiffs. Judgment was obtained on 16 August 2016 in our favour with cost of RM25,000.00 to be borne by the Defendants. The Defendants filed an appeal in the Court of Appeal on 17 September 2015 but such appeal was dismissed with cost of RM10,000.00 to be borne by the Defendants. The Plaintiffs obtained an absolute order under the garnishee application against Malayan Banking Berhad for the sum of RM615.80 and the Plaintiffs are in the midst of recovering the judgment sum from the Defendants.
- b) Seacera Ceramics Sdn Bhd ("SCSB"), a wholly-owned subsidiary of Seacera Group Berhad had on 4 March 2016 initiated an adjudication proceeding against Ahmad Zaki Sdn Bhd ("AZSB") at the Kuala Lumpur Regional Centre for Arbitration, claiming for a sum of RM4,340,434.61, which must be paid by AZSB to SCSB, being the sub-contractor for a project known as "the Proposed Rectification Works Including Waterproofing Treatment to Existing Dataran Putra, Presint 1, Wilayah Persekutuan,

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Putrajaya" which was awarded to AZSB pursuant to the letter of award dated 7 October 2009. On 10 May 2016, the following adjudication decision was delivered by the adjudicator in favour of SCSB ("Adjudication Decision"):

- (a) AZSB to pay SCSB the sum of RM2,981,758.12;
- (b) interest at 5% per annum on the sum of RM2,981,758.12 from the Notice of Adjudication dated 13 January 2016 till realization; and
- (c) cost in the sum of RM60,000.00 and the refund of the payment of RM28,492.42 to SCSB.

(collectively, referred to as the "Awarded Amount").

AZSB has paid the Awarded Amount to SCSB on 5 September 2016. AZSB had, on 14 June 2016 initiated a legal suit at the Shah Alam High Court ("Court") to claim for inter-alia the following from SCSB:-

- (a) the sum of RM1,306,909.20 or such other sum as the Court may deems fit;
- (b) interest on such sum(s) and at such rate(s) and for such period(s) that the Court deems appropriate; and
- (c) costs.

SCSB has, vide its Counterclaim dated 20 July 2016, claimed for inter-alia the following from AZSB:-

- (a) RM4,382,903.79 being the outstanding amount due and owing from AZSB to SCSB;
- (b) damages for the breach of the sub-contract by AZSB, additional expenses, prolongation costs and losses suffered and/or incurred by SCSB to be assessed by the Court and to be paid by AZSB to SCSB;
- (c) interests on the sum awarded by the Court at a rate of 5% per annum on the said sum to be calculated from 30 April 2012 until full settlement is paid by AZSB to SCSB; and
- (d) costs to be paid by AZSB to SCSB.

On or about 23 October 2016, AZSB had filed an application to amend their Statement of Claim to inter-alia insert an additional claim for a refund and/or restitution of RM3,165,386.59 being the amount paid by AZSB to SCSB pursuant to the adjudication decision or damages for loss incurred by AZSB. This application was subsequently allowed by the Court on 14 December 2016 with costs of RM2,000 to be paid to SCSB.

The trial has been fixed from 14 August 2017 – 17 August 2017 and 21 August 2017 to 22 August 2017. The next case management date has been fixed on 6 June 2017 for pre-trial directions.

- c) Ixora Resources Sdn Bhd ("IRSB") had on 28 April 2016 filed a suit against SPAZ Sdn Bhd ("SPAZ"), a 80%-owned subsidiary of Seacera Group Berhad, claiming a sum of RM3,254,149.26 for breach of an agreement dated 16 June 2010 for the project named as "Proposed Mixed Development of Hotel, Banquet Hall, Service Apartment and Garden Restaurant at Bandar Baru Bangi for Koperasi Permodalan Felda Berhad" located at Bandar Baru Bangi, Selangor Darul Ehsan. On 9 December 2016, the Court had dismissed IRSB's application for summary judgment against SPAZ with cost of RM15,000.00 to be paid by IRSB to SPAZ. Subsequently, on 9 May 2017, the Court allowed SPAZ's application to strike out the IRSB's summons

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with cost of RM5,000.00 to be paid by IRSB to SPAZ. Hence, IRSB's summons against SPAZ for the claim of RM3,254,149.26 has been struck out. SPAZ filed a counter-claim against IRSB for a sum of RM5,162,280.56 and SPAZ's solicitors are in the midst of preparing a winding-up petition against IRSB.

**B10. Dividend**

The Board of Directors does not recommend any final dividend for the current year under review in view of recent changes on Dividend approval as noted in the Companies Act.

**B11. Earnings per Ordinary Share (EPS)**

The earnings per ordinary share of the Group as at the end of this period are calculated as follows:

	<b>2017 Quarter ended 31 Mar RM'000</b>	<b>2016 Quarter ended 31 Mar RM'000</b>	<b>2017 Year to date ended 31 Mar RM'000</b>	<b>2016 Year to date ended 31 Mar RM'000</b>
Net profit for the Period (RM'000)	1,035	955	1,035	955
No. of ordinary shares ('000)	235,925	189,597	235,925	189,597
Owner of the parent	883	955	883	955
Non-controlling interest	152	-	152	-
EPS (sen) - Basic	0.37	0.50	0.37	0.50
EPS (send) - Diluted	0.37	0.50	0.37	0.50

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**B12. Disclosure of realised and unrealised profits and losses**

Retained earnings	<b>2017 31 Mar RM'000</b>	<b>2016 31 Mar RM'000</b>
Total retained earnings of Seacera and its subsidiaries		
- Realised	33,921	33,921
- Unrealised	-	-
	<hr/> 33,921	<hr/> 33,921
Less : Consolidation adjustments	<hr/> (14,492)	<hr/> (13,470)
Total Group retained Earnings as per Consolidated Financial Statements	<hr/> 19,429	<hr/> 20,451

**B13. Profit/(loss) for the period/year**

	<b>2017 Quarter ended 31 Mar RM'000</b>	<b>2016 Quarter ended 31 Mar RM'000</b>	<b>2017 Year to date ended 31 Mar RM'000</b>	<b>2016 Year to date ended 31 Mar RM'000</b>
<b>Profit for the period/year after charging/(crediting):</b>				
Interest expense	1,253	872	1,253	872
Depreciation	659	828	659	828
Foreign exchange loss/(gain)	(59)	101	(59)	101
Interest income	(192)	(206)	(192)	(206)

**B14. Authorisation for issue**

The interim financial statements were authorized for issue by the Board of Directors in accordance with a resolution by the Directors.