Pharmaniaga Berhad 467709-M Incorporated In Malaysia

V. NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS

8. Operating segments

In the prior year's audited consolidated financial statements, the basis of segmentation was on a primary format of business segments and a secondary format of geographical segment. For the current financial year ended 31 December 2010, the basis of segmentation was changed to operating segments based on information reported internally to the Exco/Managing Director of the Company.

Operating Segment information for the current financial year is as follow:

Inter-segment revenue 137,547 7,705 215 44,925 (190,392) 1,378,37 Total revenue 137,941 1,379,661 6,213 44,925 (190,392) 1,378,37 Results Segment results 22,656 29,584 18 35,978 (31,030) 57,27 Unallocated corporate expenses (7,57 44,925 (190,392) 1,378,37 Profit from operations (7,57 215 44,925 (190,392) 1,378,37 Interest expense 22,656 29,584 18 35,978 (31,030) 57,27 Interest income - (3,903) - (946) 806 (4,00) Interest income - 1,028 - 806 (806) 1,00 Share of results of associate (1,17) 45,47 Income tax (13,47) 30,37 30,37 Profit before income tax (1,37) 30,37 30,37 Profit for the year 30,37 30,37 30,37 Attributa		Pharmaceutical manufacturing RM'000	Pharmaceutical trading, marketing and distribution RM'000	Medical products and services RM'000	Other operations RM'000	Elimination RM'000	Total RM'000
Inter-segment revenue 137,547 7,705 215 44,925 (190,392) Total revenue 137,941 1,379,661 6,213 44,925 (190,392) 1,378,3 Results Segment results 22,656 29,584 18 35,978 (31,030) 57,23 Unallocated corporate expenses (7,5 (190,392) (190,392) (190,392) (190,392) (190,392) (190,392) (190,392) (190,392) (1378,33) Unallocated corporate expenses (7,5 (190,392) <t< td=""><td>Revenue</td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	Revenue						
Total revenue 137,941 1,379,661 6,213 44,925 (190,392) 1,378,3 Results Segment results 22,656 29,584 18 35,978 (31,030) 57,2 Unallocated corporate expenses (7,5) (31,030) 57,2 (31,030) 57,2 Unallocated corporate expenses (7,5) (31,030) 57,2 (39,03) (31,030) 57,2 Profit from operations (7,5) (39,03) (946) 806 (4,0) Interest expense - (3,903) - (946) 806 (4,0) Interest income - 1,028 - 806 (806) 1,0 Share of results of associate (1,1) (1,1) (1,1) (1,1) (1,1) Profit before income tax (1,3,1) (30,3) (31,3) (31,3) (31,3) Zakat (1,9) (30,3) (30,3) (30,3) (30,3) (30,3) Profit for the year (30,3) (30,3) (30,3) (30,3)	External revenue	394	1,371,956	5,998	-	-	1,378,348
Results 22,656 29,584 18 35,978 (31,030) 57,27 Unallocated corporate expenses (7,5) Profit from operations 49,6 Interest expense - (3,903) - (946) 806 (4,0) Interest income - 1,028 - 806 (806) 1,0 Share of results of associate - 1,028 - 806 (806) 1,0 Profit before income tax - - 1,028 - 806 (806) 1,0 Share of results of associate (1,1) - 45,4 - 45,4 Income tax (13,1) - 30,3 - 30,3 Attributable to: - - - 30,3 - Owners of the Parent - - 30,3 -	Inter-segment revenue	137,547	7,705	215	44,925	(190,392)	-
Segment results 22,656 29,584 18 35,978 (31,030) 57,21 Unallocated corporate expenses (7,5) Profit from operations (3,903) - (946) 806 (4,0) Interest expense - (3,903) - (946) 806 (4,0) Interest income - 1,028 - 806 (806) 1,0 Share of results of associate - - - 45,4 Income tax -	Total revenue	137,941	1,379,661	6,213	44,925	(190,392)	1,378,348
Unallocated corporate expenses (7,5) Profit from operations 49,6 Interest expense - (3,903) - (946) 806 (4,0) Interest income - 1,028 - 806 (806) 1,0) Share of results of associate - 1,028 - 806 (806) 1,0) Share of results of associate - 1,028 - 806 (806) 1,0) Share of results of associate - - 45,40 - 45,40 Income tax (13,1) - - - 30,30 - Profit for the year -	Results						
Profit from operations 49,6 Interest expense - (3,903) - (946) 806 (4,0 Interest income - 1,028 - 806 (806) 1,02 Share of results of associate - 1,028 - 806 (806) 1,02 Share of results of associate - - 45,4 - 45,4 Income tax - - - 45,4 - - 1,12 Zakat -	Segment results	22,656	29,584	18	35,978	(31,030)	57,206
Interest expense-(3,903)-(946)806(4,0)Interest income-1,028-806(806)1,028Share of results of associate(1,12)Profit before income tax45,41Income taxZakat30,32Profit for the yearAttributable to: Owners of the Parent30,32	Unallocated corporate expenses						(7,594)
Interest income - 1,028 - 806 (806) 1,028 Share of results of associate (1,12)	Profit from operations						49,612
Share of results of associate(1,1)Profit before income tax45,4Income tax(13,1)Zakat(1,9)Profit for the year30,3Attributable to: Owners of the Parent30,3	Interest expense	-	(3,903)	-	(946)	806	(4,043)
Profit before income tax 45,4 Income tax (13,1) Zakat (1,9) Profit for the year 30,3 Attributable to: 30,3 Owners of the Parent 30,3	Interest income	-	1,028	-	806	(806)	1,028
Income tax (13,11) Zakat (1,9) Profit for the year 30,3 Attributable to: 30,3 Owners of the Parent 30,3	Share of results of associate						(1,135)
Zakat (1,9) Profit for the year 30,3 Attributable to: 30,3 Owners of the Parent 30,3	Profit before income tax						45,462
Profit for the year 30,3 Attributable to: 30,3 Owners of the Parent 30,3	Income tax						(13,190)
Attributable to: Owners of the Parent 30,3	Zakat						(1,962)
Owners of the Parent 30,3	Profit for the year						30,310
Profit for the year 30,3	Owners of the Parent Minority interest						30,384 (74) 30,310

9. Material events subsequent to the end of the current financial year

In the opinion of the Directors, there are no items, transactions or events of a material and unusual nature which have arisen since 31 December 2010 to the date of this announcement which would substantially affect the financial results of the Group for the twelve months ended 31 December 2010 that have not been reflected in the condensed financial statements.