



**INTERIM FINANCIAL STATEMENTS**

**CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME  
FOR THE QUARTER AND FINANCIAL YEAR ENDED 30 SEPTEMBER 2016**

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		CURRENT YEAR QUARTER ENDED 30/09/2016 (UNAUDITED) RM'000	PRECEDING YEAR CORRESPONDING QUARTER ENDED 30/09/2015 (UNAUDITED) RM'000	FINANCIAL YEAR ENDED (12 MONTHS) 30/09/2016 (UNAUDITED) RM'000	PRECEDING YEAR CORRESPONDING PERIOD ENDED (15 MONTHS) 30/09/2015 (AUDITED) RM'000
Revenue	A9	14,595	7,294	62,275	70,890
Cost of Sales		(21,731)	(9,205)	(67,297)	(66,705)
<b>Gross (Loss) / Profit</b>		<b>(7,136)</b>	<b>(1,911)</b>	<b>(5,022)</b>	<b>4,185</b>
Other Income		51	62	389	1,745
Finance Income		-	1	-	61
Gain on Disposal of Investment Property, Property, Plant and Equipment and Non-current Assets Held for Sale		3,087	-	3,079	541
Administrative Expenses		(4,050)	(2,570)	(7,106)	(8,645)
Reversal of Provision for Bonus		-	-	1,718	-
Depreciation of Property, Plant and Equipment and Investment Properties		(102)	(14)	(363)	(884)
Provision for Doubtful Debts		(17,225)	(38,309)	(17,182)	(39,222)
Other Expenses		-	(196)	-	(225)
Finance Costs		(3,576)	(976)	(4,419)	(1,113)
Share of Loss of Associated Companies		(30)	-	(30)	(42)
<b>Loss Before Taxation</b>		<b>(28,981)</b>	<b>(43,913)</b>	<b>(28,936)</b>	<b>(43,599)</b>
Taxation	B5	(1,134)	(2,350)	(1,164)	(2,467)
Loss for the Financial Year / Period		(30,115)	(46,263)	(30,100)	(46,066)
<b>Other Comprehensive Income Items That Are or May be Reclassified Subsequently to Profit &amp; Loss</b>					
Exchange Translation for Foreign Operations		-	-	-	(5)
<b>Total Comprehensive Loss for the Financial Year / Period</b>		<b>(30,115)</b>	<b>(46,263)</b>	<b>(30,100)</b>	<b>(46,071)</b>
<b>Loss for the Financial Year / Period Attributable to:</b>					
Owners of the Company		(30,115)	(46,263)	(30,100)	(46,052)
Non-controlling Interest		1	-	1	(14)
		<b>(30,114)</b>	<b>(46,263)</b>	<b>(30,099)</b>	<b>(46,066)</b>
<b>Total Comprehensive Loss for the Financial Year / Period Attributable to:</b>					
Owners of the Company		(30,115)	(46,263)	(30,100)	(46,057)
Non-controlling Interest		1	-	1	(14)
		<b>(30,114)</b>	<b>(46,263)</b>	<b>(30,099)</b>	<b>(46,071)</b>
<b>Earnings Per Share Attributable to Equity Holders of the Company</b>					
Basic and Diluted (sen)	B10	(4.94)	(7.60)	(4.94)	(7.56)

The Group has changed its financial year end from 30 June 2015 to 30 September 2015. The comparatives for cumulative quarter consist of 15 months financial results beginning from 1 July 2014 to 30 September 2015.

*The above Condensed Consolidated Statements of Profit or Loss and Other Comprehensive Income should be read in conjunction with the audited financial statements for the financial period ended 30 September 2015 and the accompanying explanatory notes attached to this interim financial statements.*



INTERIM FINANCIAL STATEMENTS

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2016

	AS AT 30/09/2016 (UNAUDITED) RM'000	AS AT 30/09/2015 (AUDITED) RM'000
<b>Non-Current Assets</b>		
Property, Plant and Equipment	1,756	2,218
Investment Property	-	394
Investment in Associated Companies	1,313	1,343
	<u>3,069</u>	<u>3,955</u>
<b>Current Assets</b>		
Trade Receivables	13,610	29,293
Retention Sum	12,615	22,818
Amount Due From Customer for Contract Works	14,269	8,019
Other Receivables, Deposits and Prepayments	3,250	5,062
Tax Recoverable	48	62
Deposit with a Licensed Bank	-	66
Cash and Bank Balances	93	462
	<u>43,885</u>	<u>65,782</u>
Non-current Assets Held for Sale	-	14,520
<b>Total Current Assets</b>	<u>43,885</u>	<u>80,302</u>
<b>TOTAL ASSETS</b>	<u>46,954</u>	<u>84,257</u>
<b>EQUITY AND LIABILITIES</b>		
Share Capital	60,907	54,473
Reserves		
Translation Reserve	198	197
Warrant Reserve	-	8,070
Accumulated Losses	(112,360)	(83,896)
<b>Equity Attributable to Equity Holders of the Company</b>	<u>(51,255)</u>	<u>(21,156)</u>
Non-controlling Interest	(123)	(124)
<b>Total Equity</b>	<u>(51,378)</u>	<u>(21,280)</u>
<b>Non-current Liabilities</b>		
Hire Purchase Payables	67	145
	<u>67</u>	<u>145</u>
<b>Current Liabilities</b>		
Trade Payables	61,685	56,613
Other Payables and Accruals	15,995	18,124
Hire Purchase Payables	72	504
Bank Borrowings	20,513	30,151
	<u>98,265</u>	<u>105,392</u>
<b>TOTAL LIABILITIES</b>	<u>98,332</u>	<u>105,537</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>46,954</u>	<u>84,257</u>
Net Assets Per Share Attributable to Ordinary Equity Holders of the Company (RM)	<u>(0.08)</u>	<u>(0.03)</u>

The above Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the financial period ended 30 September 2015 and the accompanying explanatory notes attached to this interim financial statements.



**YFG BERHAD** (499758-W)  
(Incorporated in Malaysia)

**INTERIM FINANCIAL STATEMENTS**

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
 FOR THE QUARTER AND FINANCIAL YEAR ENDED 30 SEPTEMBER 2016**

	← Atributable to Owners of the Company →				Distributable Reserve	Non Controlling Interest RM'000	Total Equity RM'000
	Share Capital RM'000	Warrant Reserve RM'000	ESOS Reserve RM'000	Foreign Exchange Reserve RM'000			
At 1 October 2015	54,473	8,070	-	197	(83,896)	(124)	(21,280)
Loss for the Financial Year	-	-	-	-	(30,100)	1	(30,099)
Other Comprehensive Income	-	-	-	1	-	-	1
Total Comprehensive Income for the Financial Year	-	-	-	1	(30,100)	1	(30,098)
Transactions with Owners: Warrant Reserve Written Off	6,434	(8,070)	-	-	1,636	-	-
<b>At 30 September 2016 (Unaudited)</b>	<b>60,907</b>	<b>-</b>	<b>-</b>	<b>198</b>	<b>(112,360)</b>	<b>(123)</b>	<b>(51,378)</b>
At 1 July 2014	54,473	8,070	857	202	(38,701)	(110)	24,791
Loss for the Financial Period	-	-	-	-	(46,052)	(14)	(46,066)
Other Comprehensive Loss	-	-	-	(5)	-	-	(5)
Total Comprehensive Loss for the Financial Period	-	-	-	(5)	(46,052)	(14)	(46,071)
Transactions with Owners: Termination of ESOS Option	-	-	(857)	-	857	-	-
<b>At 30 September 2015 (Audited)</b>	<b>54,473</b>	<b>8,070</b>	<b>-</b>	<b>197</b>	<b>(83,896)</b>	<b>(124)</b>	<b>(21,280)</b>

*The above Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the financial period ended 30 September 2015 and the accompanying explanatory notes attached to this interim financial statements.*



## INTERIM FINANCIAL STATEMENTS

### CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS AS AT 30 SEPTEMBER 2016

	Financial Year Ended (Unaudited) 30/09/2016 RM'000	Financial Period Ended (Audited) 30/09/2015 RM'000
<b>Cash Flows From Operating Activities</b>		
<b>Loss Before Tax</b>	(28,936)	(43,599)
Adjustments for :-		
Depreciation of Property, Plant and Equipment (PPE) and Investment Properties	363	884
Impairment Losses	17,182	39,223
Share of Loss of Associated Companies	30	42
Unrealised Foreign Exchange Loss	1	-
Finance Costs	4,419	1,113
Finance Income	-	(61)
Gain on Disposal of Investment Property and PPE, Non-current Assets Held for Sale	(3,079)	(542)
<b>Operating Loss Before Changes in Working Capital</b>	<b>(10,020)</b>	<b>(2,940)</b>
<b>Changes in Working Capital</b>		
Net Changes in Current Assets	3,358	(690)
Net Changes in Current Liabilities	(512)	(2,581)
<b>Cash Used In Operations</b>	<b>(7,174)</b>	<b>(6,211)</b>
Net Tax Refund	3	27
<b>Net Cash Used In Operating Activities</b>	<b>(7,171)</b>	<b>(6,184)</b>
<b>Cash Flows From Investing Activities</b>		
Proceeds From Disposal of Investment Property, PPE, Non-current Assets Held for Sale	18,003	2,790
Withdrawal of Pledged Fixed Deposits with Licensed Banks	66	3,285
Interest From Deposit With Licensed Banks Received	(1)	61
Purchase of Property, Plant and Equipment	(153)	(712)
<b>Net Cash Generated From Investing Activities</b>	<b>17,915</b>	<b>5,424</b>
<b>Cash Flows For Financing Activities</b>		
Interest Paid	(966)	(1,113)
Repayment of Hire Purchase Payables	(509)	(686)
Drawdown of Term Loans and Other Bank Borrowings	(8,905)	3,226
<b>Net Cash (Used In) / Generated From Financing Activities</b>	<b>(10,380)</b>	<b>1,427</b>
<b>Net Increase in Cash and Cash Equivalents</b>	<b>364</b>	<b>667</b>
<b>Cash and Cash Equivalents at Beginning of Year / Period</b>	<b>(2,596)</b>	<b>(3,263)</b>
<b>Cash and Cash Equivalents at End of Year / Period</b>	<b>(2,232)</b>	<b>(2,596)</b>
<b>Cash and Cash Equivalents at End of Year / Period Comprised the Following:</b>		
Cash and Bank Balances	93	462
Placement of Fixed Deposit With a Licensed Bank	-	66
Bank Overdrafts	(2,325)	(3,058)
	(2,232)	(2,530)
Less: Deposits Pledged	-	(66)
	(2,232)	(2,596)

The Group has changed its financial year end from 30 June 2015 to 30 September 2015. The comparatives for preceeding year consist of 15 months cash flows position beginning from 1 July 2014 to 30 September 2015.

*The above Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the financial period ended 30 September 2015 and the accompanying explanatory notes attached to this interim financial statements.*

**NOTES TO THE INTERIM FINANCIAL STATEMENTS  
FOR THE QUARTER AND FINANCIAL YEAR ENDED 30 SEPTEMBER 2016**

**A1. Basis of Preparation**

The unaudited condensed consolidated interim financial statements were prepared in accordance with Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad and Malaysian Financial Reporting Standard (MFRS) 134, Interim Financial Reporting and also comply with IAS 34, Interim Financial Reporting issued by the International Accounting Standards Board.

This interim financial statements should be read in conjunction with the audited financial statements of the Group for the financial period ended 30 September 2015. These explanatory notes attached to the quarterly condensed 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 last financial period ended 30 September 2015.

**A2. Significant Accounting Policies**

The accounting policies and methods of computations used in the preparation of the financial statements are consistent with those adopted in the audited financial statements for the period ended 30 September 2015 except for the adoption of the following which are applicable to its financial statements and are relevant to its operations: -

i) Adoption of standards and interpretations

Description	Effective for annual periods beginnings on or after
MFRS 14: Regulatory Deferral Accounts	1 January 2016
Amendments to MFRS 11: Accounting for Acquisition of Interests in Joint Operations	1 January 2016
Amendments to MFRS 116 and MFRS 138: Clarification of Acceptable Methods of Depreciation and Amortisation	1 January 2016
Amendments to MFRS 127: Equity Method in Separate Financial Statements	1 January 2016
Annual Improvements to MFRSs 2012-2014 Cycle	1 January 2016
Amendments to MFRS 10, MFRS 12 and MFRS 128: Investment Entities: Applying the Consolidation Exception	1 January 2016
Amendments to MFRS 101: Disclosure Initiatives	1 January 2016

The adoption of the above MFRSs and interpretations do not have significant financial impact to the financial statements of the Group.

ii) Standards and Interpretations issued but not yet effective

At the date of authorisation of these interim financial statements, the Group has not adopted the following accounting standards and interpretations that have been issued by the Malaysian Accounting Standards Board:

Description	Effective dates for financial periods beginning on or after
Amendments to MFRS 112: Recognition of Deferred Tax Assets for Unrealised Losses	1 January 2017
Amendments to MFRS 107: Disclosure Initiative	1 January 2017
MFRS 15: Revenue from Contracts with Customers	1 January 2018
MFRS 9: Financial Instruments	1 January 2018
MFRS 2 Share-based Payment	1 January 2018
MFRS 16 Leases	1 January 2019
Amendments to MFRS 10 and MFRS 128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	To be announced

The adoption of these standards above will have no material impact on the financial statements in the year of initial adoption.

**A3. Qualification of Audit Report of the Preceding Annual Financial Statements**

The audit report of the Group's annual financial statements for the financial period ended 30 September 2015 was not subject to any audit qualification.

**A4. Seasonal or Cyclical Factors**

There have been no material seasonal or cyclical factors affecting the results of the quarter under review.

**A5. Nature and amount of unusual items**

There were no unusual items in the quarterly financial statements under review.

**A6. Changes in Accounting Estimates**

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

**A7. Debt and Equity Securities**

There were no issuance, cancellations, repurchases, resale nor repayments of debts and equity securities, share buy-backs for the current financial year.

**A8. Dividends Paid**

There were no dividends paid during the current quarter and financial year.

**A9. Segmental Reporting**

The Group has one operating segment, principally confined to construction of buildings, provision of electrical and mechanical engineering services and maintenance works.

The Group's operations are operated solely in Malaysia. Accordingly, geographical segmental information has not been prepared.

**Major customers**

For the current year-to-date, the following are major customers with revenue equal or more than 10% of the Group's revenue:

Customer A	RM24,932,791
Customer B	RM8,719,719
Customer C	RM7,742,523
Customer D	RM6,427,054

**A10. Valuation of Property, Plant and Equipment**

There were no changes in the valuation on property, plant and equipment since the last annual financial statements.

**A11. Material Events Subsequent to the Balance Sheet Date**

There were no material events that occurred subsequent to the current quarter except as disclosed in note B7(ii).

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

There were no changes in the composition of the Group for the current quarter under review.

**A13. Changes in Contingent Liabilities and Contingent Assets**

There were no changes in other contingent liabilities or contingent assets since the last annual Statement of Financial Position as at 30 September 2015.

**A14. Capital Expenditure**

There was no outstanding capital commitment at the end of the current quarter under review

**A15. Significant Related Party Transactions**

	Financial Year Ended 30/9/2016 RM'000	Financial Period Ended 30/9/2015 RM'000
With a related company:		
Rental of Premise	60	-
Purchase of Materials	14	-
	<u>74</u>	<u>-</u>

The directors are of the opinion that the above transactions have been established on terms and conditions that are not materially different from those obtainable in transactions with unrelated parties.

## ADDITIONAL INFORMATION REQUIRED BY THE BURSA MALAYSIA'S LISTING REQUIREMENTS

### **B1. Review of Performance**

For the current quarter, the Group recorded a higher revenue of RM14.59 million, a 100% increase compared to the corresponding quarter in the preceding year of RM7.29 million. The higher revenue was primarily due to higher progressive completion of current projects.

A loss after tax of RM30.11 million was recorded albeit higher revenue, mainly due to the impairment of receivables amounted to RM17.94 million for terminated projects. The loss after tax was however, 35% lower compared to RM46.26 million in the corresponding quarter of the preceding year. The higher loss in previous corresponding period was attributed to the impairment of receivables amounted to RM38.31 million.

Revenue for the financial year ended 30 September 2016 was RM62.27 million, a reduction of 12% compared to previous corresponding year of RM70.89 million. The lower revenue was attributed to the change of financial year end in previous year from 30 June 2015 to 30 September 2015, culminated to 15 months financial results.

A loss after tax of RM30.10 million was recorded for the financial year, compared to RM46.07 million in the corresponding quarter of the preceding year. The higher loss in previous corresponding period was attributed to the impairment of receivables amounted to RM38.31 million as described above.

### **B2. Comparison with Preceding Quarter**

The Group recorded a revenue of RM14.59 million for the current quarter, a decrease 28% compared to RM20.18 million recorded in the immediate preceding quarter. The decrease in revenue was due mainly to lower project revenue recognised.

A loss after tax of RM30.11 million was recorded for the current reporting quarter compared to a profit after tax RM1 million posted in the immediate preceding quarter. This was due mainly to higher recognition of project cost, impairment of receivables and higher bank interest in the current reporting quarter as compared to the immediate preceding quarter.

### **B3. Prospects**

The construction industry remains challenging. However, the Group remains cautiously optimistic in turning around in the new financial year. The Group is in the midst of establishing its business strategies and plan to strengthen its financial position to overcome its present financial predicament.

### **B4. Profit Forecast / Profit Guarantee**

Not applicable as no profit forecast was announced during the current financial year.

### **B5. Taxation**

	Individual Quarter		Cumulative Quarter	
	Current 30/09/2016 RM'000	Preceding 30/09/2015 RM'000	Current 30/09/2016 RM'000	Preceding 30/09/2015 RM'000
Tax expense for the year / period	(1,134)	(11)	(1,164)	88
Deferred taxation	-	(2,339)	-	(2,555)
	<u>(1,134)</u>	<u>(2,350)</u>	<u>(1,164)</u>	<u>(2,467)</u>

### **B6. Bank Borrowings and Debt Securities**

Total bank borrowings as at 30 September 2016 are as follows :

	Short Term RM'000	Long Term RM'000	Total RM'000
Secured	<u>20,585</u>	<u>67</u>	<u>20,652</u>

## B7. Status of Corporate Exercises

The status of the three corporate exercises are as follows: -

- i) The Company has on 2 March 2015 via its wholly owned subsidiary, YFG Properties Sdn Bhd ("YFGP") undertaken to dispose a parcel of freehold land held under Geran 204616, Lot 78650, Mukim of Damansara, District of Petaling, State of Selangor Darul Ehsan together with a three (3)-storey office building with an annexed single storey warehouse erected thereon to Rangkaian Handal Sdn Bhd for a cash consideration of RM17,600,000. The disposal was approved by the shareholders at the EGM held on 17 June 2015. The land was charged to Hong Leong Bank Berhad for credit facilities granted to YFGE and YFGP and both YFGE and YFGP had defaulted earlier in the repayment of the credit facilities.

The disposal was completed on 30 September 2016 with a gain of RM3.08 million. The proceeds from the disposal was fully used to redeem the defaulted credit facilities owed to Hong Leong Bank Berhad by YFGP and YFGE.

### ii) Scheme of Arrangement with the Creditors

Pursuant to the Group's scheme of arrangement with creditors, the Shah Alam High Court had on 26 August 2016 granted the following orders under Section 176 of the Companies Act, 1965:-

- a) The Restraining Order ("RO") made on 19 January 2016 restraining any and all proceedings and/or actions and/or further proceedings against the Company and its subsidiaries: YFG Engineering Sdn Bhd ("YFGE") and YFG Trolka Sdn Bhd ("YFGT") be further extended from 26 August 2016 to 22 February 2017; and
- b) That consequently an order be made restraining any and all proceedings and/or actions and/or further proceedings and/or action(s) against the Company, YFGE and YFGT, except by leave of the Court, for a period from 26 August 2016 to 22 February 2017.

The extended RO is to facilitate and finalise the Group's scheme of arrangement with the creditors. Full details of the proposed scheme of arrangement will be issued to the scheme creditors when finalised.

### iii) Regularisation Plan

On 20 September 2016, the Company had submitted to Bursa Malaysia Securities Berhad ("Bursa Securities") for its approval for the implementation of the Proposed Regularisation Plan ("Plan") to regularise its financial condition in accordance with paragraph 8.04(3) of the Main Market Listing Requirements. The plans were:-

- a) Proposed reduction of its issued and paid-up share capital by cancelling RM0.08 of the existing par value of each of its ordinary shares of RM0.10 ("Proposed Par Value Reduction");
- b) Proposed consolidation of every five (5) of its ordinary shares of RM0.02 each, after the Proposed Par Value Reduction, into one (1) new ordinary share of RM0.10 each ("Proposed Share Consolidation");
- c) Proposed private placement of 36,544,500 ordinary shares, representing approximately 30% of the Company's issued and paid up share capital ("Proposed Private Placement") following the Proposed Share Consolidation;
- d) Proposed renounceable rights issue of 316,719,398 new Shares ("Rights Shares") on the basis of two (2) Rights Shares for every one ordinary share held, together with 158,359,699 free detachable warrants ("Warrants") on the basis of one (1) Warrant for every two (2) Rights Shares subscribed at an entitlement date to be determined later ("Proposed Rights Issue") following the Proposed Private Placement;
- e) Proposed scheme of arrangement with the creditors of the Company and its subsidiaries, YFGE and YFGT pursuant to Section 176 of the Companies Act, 1965 in respect of the amounts owing to them ("Proposed Scheme Of Arrangement"); and
- f) Proposed amendments to the Company's Memorandum and Articles of Association to facilitate the Proposed Par Value Reduction, Proposed Share Consolidation, Proposed Rights Issue and Proposed Scheme of Arrangement.

On 20 October 2016, pursuant to the substantial change of the composition of the Board of Directors effective from 29 September 2016, the Company sought the approval of Bursa Securities for the following:-

- a) Withdrawal of the Plan submitted on 20 September 2016; and
- b) Extension of time until 30 June 2017 for the Company to submit a new Plan.

The withdrawal of the Plan was approved by Bursa Securities on 25 October 2016, whilst the extension of time to submit the new Plan on or before 20 April 2017 was granted on 9 November 2016.



**B8. Changes in Material Litigation**

The pending material litigations of the Group, since the last annual balance sheet date, consist of the following:-

**YFG Trolka Sdn Bhd ("YFGT") vs Palikota Sdn Bhd:**

YFGT is presently proposing a scheme of arrangement with its creditors under Section 176 of the Companies Act wherein the restraining order which was obtained on 19 April 2016 has expired on 18 July 2016 and be further extended to 22 February 2017. The Court had fixed the e-review on 28 November 2016. The lawyers have written to the Court for another e-review date in view of the extended date for the scheme of arrangement.

**B9. Dividends**

No interim dividend has been recommended for the current quarter under review.

**B10. Earnings Per Share****i) Basic earnings per share**

The calculation of basic earnings per share for the financial year is based on the net profit/(loss) attributable to equity holders of the parent company and divided by the number of ordinary shares outstanding during the financial year.

	CURRENT YEAR QUARTER ENDED 30/09/2016	PRECEDING YEAR CORRESPONDING QUARTER ENDED 30/09/2015	CURRENT FINANCIAL YEAR 30/09/2016	PRECEDING YEAR CORRESPONDING QUARTER ENDED 30/09/2015
Loss attributable to owners of the parent company (RM'000)	(30.115)	(46.263)	(30.100)	(46.052)
Number of ordinary shares ('000)	609,076	609,070	609,076	609,070
Basic earnings per share (sen)	<u>(4.94)</u>	<u>(7.60)</u>	<u>(4.94)</u>	<u>(7.56)</u>

**ii) Diluted earnings per share**

The fully diluted earnings per ordinary share is the same as the basic earnings per share as the effect of anti-dilutive potential ordinary shares is ignored in accordance with MFRS 133 on Earnings Per Share.

**B11. Corporate Guarantee**

The Corporate Guarantees issued in favour of financial institutions was RM36 million for the quarter under review and financial year-to-date.

**B12. Realised and Unrealised Profits/Losses Disclosure**

Breakdown of accumulated losses into realised and unrealised profits or losses.

	AS AT 30/09/2016 (Unaudited) RM'000	AS AT 30/9/2015 (Audited) RM'000
Realised	(112,360)	(83,896)
Unrealised	-	-
Total	<u>(112,360)</u>	<u>(83,896)</u>