

**IRE-TEX CORPORATION BERHAD**  
(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2014**

	<b>Unaudited</b> <b>As at</b> <b>30/06/14</b> <b>RM'000</b>	<b>Audited</b> <b>As at</b> <b>31/12/13</b> <b>RM'000</b>
<b>ASSETS</b>		
Property, plant and equipment	22,661	18,302
Investment property	27,318	5,318
Investment in associates	-	-
Other investment	549	2,029
Goodwill	4,198	-
Deferred tax assets	576	229
<b>Total non-current assets</b>	<u>55,302</u>	<u>25,878</u>
Inventories	9,102	6,649
Trade receivables	30,298	22,796
Other receivables and prepayments	34,555	7,801
Tax recoverable	-	460
Fixed deposits placed with licensed banks	4,480	4,826
Short term funds with a licensed financial institution	3,686	5,286
Cash and bank balances	24,631	7,192
<b>Total current assets</b>	<u>106,752</u>	<u>55,010</u>
<b>Non-current assets held for sale</b>	-	12,274
<b>TOTAL ASSETS</b>	<u>162,054</u>	<u>93,162</u>
<b>EQUITY</b>		
Share capital	50,720	46,219
Irredeemable convertible unsecured loan stocks	23,653	-
Share premium	5,299	4,922
Warrants reserve	9,960	-
Share options reserve	-	302
Foreign exchange reserve	(121)	-
Retained profits	5,590	(320)
<b>Total equity attributable to owners of the Company</b>	<u>95,101</u>	<u>51,123</u>
<b>Minority interests</b>	65	31
<b>Total equity</b>	<u>95,166</u>	<u>51,154</u>
<b>LIABILITIES</b>		
Borrowings	15,859	7,205
Irredeemable convertible unsecured loan stocks - liabilities	1,445	-
Deferred tax liabilities	1,440	431
<b>Total non-current liabilities</b>	<u>18,744</u>	<u>7,636</u>
Trade payables	11,137	7,252
Other payables and accruals	9,104	6,308
Amount due to directors	3,597	-
Dividend payable	-	-
Derivative financial instruments	-	202
Borrowings	23,775	20,554
Provision for taxation	531	56
<b>Total current liabilities</b>	<u>48,144</u>	<u>34,372</u>
<b>Total liabilities</b>	<u>66,888</u>	<u>42,008</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>162,054</u>	<u>93,162</u>
Net assets per share (RM)	0.75	1.11

The Condensed Consolidated statement of financial position should be read in conjunction with the Annual Audited Financial Statements of the group for the year ended 31 December 2013.

**IRE-TEX CORPORATION BERHAD**  
(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE SIX MONTHS ENDED 30 JUNE 2014 - (UNAUDITED)**

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Period
	30/06/14 RM'000	30/06/13 RM'000	30/06/14 RM'000	30/06/13 RM'000
<b>CONTINUING OPERATIONS</b>				
<b>Revenue</b>	26,375	31,452	49,400	58,875
Cost of sales	(23,478)	(26,326)	(44,119)	(48,822)
<b>Gross Profit</b>	2,897	5,126	5,281	10,053
Other income	477	497	12,340	947
Gain on disposal of associates company	-	-	-	-
Distribution expenses	(1,464)	(2,039)	(3,170)	(3,738)
Administrative expenses	(2,152)	(2,401)	(7,109)	(5,163)
Loss on disposal of associates company	-	-	-	-
Loss on disposal of subsidiaries company	-	-	-	-
<b>Results from operating activities</b>	(242)	1,183	7,342	2,099
Finance income	62	15	104	57
Finance costs	(452)	(356)	(810)	(687)
<b>Net finance costs</b>	(390)	(341)	(706)	(630)
Share of results of associates, net of tax	-	-	-	-
<b>Profit before taxation</b>	(632)	842	6,636	1,469
Taxation	(920)	(197)	(994)	(327)
<b>Profit after taxation</b>	(1,552)	645	5,642	1,142
<b>Pre-Acquisition Losses</b>	(37)	-	-	-
<b>Profit for the period</b>	(1,589)	645	5,642	1,142
<b>Profit attributable to :</b>				
Owners of the Company	(1,529)	264	5,608	581
Minority interests	(60)	381	34	561
<b>Profit for the period</b>	(1,589)	645	5,642	1,142
<b>Earnings per share</b>				
Basic earnings per share (sen)	(1.30)	0.59	4.76	1.29
Diluted earnings per share (sen)	-	-	-	-

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Annual Audited Financial Statements of the group for the year ended 31 December 2013.

**IRE-TEX CORPORATION BERHAD**  
(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**

**FOR THE SIX MONTHS ENDED 30 JUNE 2014 - (UNAUDITED)**

	Attributable to Equity Holders of the Parent						Distributable	Total	Minority Interest	Total Equity
	Share Capital	ICULS	Share Premium	Warrants Reserve	Share Options Reserve	Foreign Exchange Reserve				
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
At 1 January 2013	45,011	-	4,443	-	680	-	(667)	49,467	2,483	51,950
Total comprehensive income for the period	-	-	-	-	-	-	1,023	1,023	840	1,863
Issuance of of shares pursuant to ESOS	1,208	-	110	-	-	-	-	1,318	-	1,318
Transfer upon exercise of ESOS	-	-	369	-	(369)	-	-	-	-	-
Lapsed of ESOS	-	-	-	-	(9)	-	9	-	-	-
Dividend	-	-	-	-	-	-	(685)	(685)	-	(685)
Disposal of equity interests in subsidiaries	-	-	-	-	-	-	-	-	(3,292)	(3,292)
At 31 December 2013	<u>46,219</u>	<u>-</u>	<u>4,922</u>	<u>-</u>	<u>302</u>	<u>-</u>	<u>(320)</u>	<u>51,123</u>	<u>31</u>	<u>51,154</u>
At 1 January 2014	46,219	-	4,922	-	302	-	(320)	51,123	31	51,154
Total comprehensive income for the period	-	-	-	-	-	-	5,608	5,608	34	5,642
Issuance of of shares pursuant to :										
- ESOS	782	-	124	-	-	-	-	906	-	906
- Conversion of ICULS	3,719	(516)	1,655	-	-	-	-	4,858	-	4,858
Issuance of of ICULS pursuant to :										
- Rights issue	-	24,169	-	-	-	-	-	24,169	-	24,169
Issuance of warrants	-	-	-	9,960	-	-	-	9,960	-	9,960
Reserves arising on adjustment on foreign exchange	-	-	-	-	-	(121)	-	(121)	-	(121)
Lapsed of ESOS	-	-	-	-	(302)	-	302	-	-	-
Settlement of Rights issue expenses	-	-	(1,402)	-	-	-	-	(1,402)	-	(1,402)
At 30 June 2014	<u>50,720</u>	<u>23,653</u>	<u>5,299</u>	<u>9,960</u>	<u>-</u>	<u>(121)</u>	<u>5,590</u>	<u>95,101</u>	<u>65</u>	<u>95,166</u>

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Annual Audited Financial Statements of the group for the year ended 31 December 2013.

**IRE-TEX CORPORATION BERHAD**  
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**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE SIX MONTHS ENDED 30 JUNE 2014 - (UNAUDITED)**

	<b>Current Year To Date 30/06/14 RM'000</b>	<b>Corresponding Year To Date 30/06/13 RM'000</b>
<b>CASH FLOWS (USED IN)/FROM OPERATING ACTIVITIES</b>		
Profit before taxation	6,636	1,469
Adjustments for:		
Allowance for doubtful debt	-	3
Depreciation	1,362	2,252
Fair value gain on derivatives financial instruments	(202)	-
Gain on disposal of investment	(128)	-
(Gain)/Loss on disposal of property, plant and equipment	(11,332)	22
Interest expenses	769	692
Interest income	(104)	(82)
Property, plant and equipment written off	3	-
Operating (loss)/profit before changes in working capital	(2,996)	4,356
(Increase)/Decrease in:		
Receivables	(24,026)	2,314
Inventories	(262)	1,402
Increase/(Decrease) in:		
Payables	(6,776)	(4,206)
Cash generated from operations	(34,060)	3,866
Interest paid	(769)	(692)
Income taxes paid	(259)	(597)
Net cash (used in) / generated from operating activities	(35,088)	2,577
<b>CASH FLOWS USED IN INVESTING ACTIVITIES</b>		
Fixed deposits placed with licensed bank	(53)	(51)
Interest received	104	82
Cashflow on acquisition of equity interest in subsidiary company	(24,708)	-
Proceeds from disposal of other investments	1,608	-
Proceeds from disposal of property, plant and equipment	23,879	12
Purchase of property, plant and equipment	(811)	(4,341)
Net cash from/(used in) investing activities	19	(4,298)
Balance carried forward	(35,069)	(1,721)

	RM'000	RM'000
Balance brought forward	(35,069)	(1,721)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Bankers acceptance	3,204	5,905
Trust receipt	-	(98)
Drawdown of term loan	12,626	3,909
Payment of Rights issue expenses	(1,402)	-
Proceeds from issuance of shares pursuant to ESOS	783	455
Proceeds from issuance of shares on premium	125	-
Proceeds from rights issue on ICULS	35,251	-
Proceeds from conversion of ICULS	4,826	-
Repayment of hire purchase payables	(548)	(829)
Repayment of term loans	(4,463)	(189)
Repayment to director	11	-
Net cash from financing activities	50,413	9,153
Effects of changes in exchange rates	(121)	-
<b>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>15,223</b>	<b>7,432</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD</b>	<b>14,461</b>	<b>4,945</b>
<b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>	<b>29,684</b>	<b>12,377</b>

**CASH AND CASH EQUIVALENTS**

Cash and cash equivalents included in the Condensed Consolidated Statement of Cash Flows comprise:

Fixed deposits placed with licensed bank	4,480	4,674
Short term funds with a licensed financial institution	3,686	5,886
Cash and bank balances	24,631	6,257
Bank overdraft	(93)	(1,857)
	<u>32,704</u>	<u>14,960</u>
Fixed deposit pledged to bank	(3,020)	(2,583)
	<u>29,684</u>	<u>12,377</u>
	-	-

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Annual Audited Financial Statements of the Group for the year ended 31 December 2013.

**IRE-TEX CORPORATION BERHAD**  
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**NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR QUARTER ENDED 30 JUNE 2014**

**EXPLANATORY NOTES**

**1. BASIS OF PREPARATION**

The interim financial statements is unaudited and has been prepared in accordance with the requirements of Malaysian Financial Reporting Standard ("MFRS") 134 : Interim Financial Reporting issued by the Malaysian Accounting Standards Board ("MASB") and Paragraph 9.22 of the Listing Requirements of Bursa Securities Malaysia Berhad.

The interim financial statements should be read in conjunction with the audited financial statements of the Group for the year ended 31 December 2013. These explanation 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 2013.

**2. CHANGES IN ACCOUNTING POLICIES**

The Group has adopted the MFRS framework issued by MASB with effect from 1 January 2012. This MFRS framework was introduced by the MASB in order to fully converge Malaysia's existing Financial Reporting Standards ("FRS") framework with the International Financial Reporting Standards ("IFRS") framework issued by the International Accounting Standards Board. There has been no material impact upon the adoption the MFRS on the financial statements of the Group.

The Group has also adopted all the new and revised MFRSs and IC Interpretations that are relevant and effective for accounting periods beginning on or after 1 January 2013. The adoption of these new and revised MFRSs and IC Interpretations have not resulted in any material impact on the financial statements of the Group.

**3. AUDITORS' REPORT ON PRECEDING ANNUAL FINANCIAL STATEMENTS**

No qualification on the audit report of the preceding annual financial statements of Ire-Tex Corporation Berhad.

**4. SEASONAL OR CYCLICAL FACTORS**

The Group sells its products and services to customers from various computer and electronic industries. As such, the Group performance will, to a certain extent, depend on the outlook and cyclical nature of the computer and electronic industries. The Group normally experiences higher sales volume for the fourth quarter of the financial year due to customers' business cycle trend.

**5. UNUSUAL ITEMS**

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

**6. CHANGE IN ESTIMATES**

There were no major changes in estimates that have had material effect on the current quarter results.

**7. DEBTS AND EQUITY SECURITIES**

There were no issuances, cancellations, repurchases, resale and repayments of debts and equity securities for the period under review.

**8. DIVIDEND PAID**

The company did not make any dividend payment during the quarter.

**9. SEGMENTAL INFORMATION**

The segment information for the 6 months ended 30 June 2014 were as follows:-

	Manufacturing	Trading	Automation	Investment Holding
	RM'000	RM'000	RM'000	RM'000
<b>Revenue</b>				
Segment revenue	63,244	2,463	2,120	1,144
Inter-segment revenue	(18,314)	-	(113)	(1,144)
External revenue	44,930	2,463	2,007	-
<b>Results</b>				
Operating profit	9,138	(235)	216	(1,777)
Net finance cost	(497)	(144)	(74)	9
Share of profit of associates	-	-	-	-
Income tax expense	(933)	-	(47)	(14)
Profit after tax	7,708	(379)	95	(1,782)

**10. VALUATION OF PROPERTY, PLANT AND EQUIPMENT**

There was no valuation of the property, plant and equipment in the current quarter under review.

The valuation of property, plant and equipment has been brought forward without amendment from the financial statements for the year ended 31 December 2013.

**11. MATERIAL POST BALANCE SHEET EVENTS**

There are no material post balance sheet events subsequent to the end of the period under review that have not been reflected in the quarterly financial statements except the followings:-

On 25 July 2014, the company announced that Bursa Securities Bhd has granted the company an extension of time of six months until 17 February 2015 to implement the Private Placement.

**12. CHANGES IN COMPOSITION OF THE COMPANY**

There are no material changes in composition of the company subsequent to the end of the period under review that have not been reflected in the quarterly financial statements.

**13. CHANGES IN CONTINGENT LIABILITIES AND CONTINGENT ASSETS**

There were no significant changes in contingent liabilities or contingent assets since the last annual financial statements as at 31 December 2013, except for corporate guarantee amounting to RM 1,168,650 given to banks for hire purchase facilities granted to subsidiary companies during the quarterly financial statements.

**14. CHANGES IN MATERIAL LITIGATION**

There were no material litigation since the last annual financial statements date until the date of this announcement.



**IRE-TEX CORPORATION BERHAD**  
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**ADDITIONAL INFORMATION REQUIRED BY THE BURSA SECURITIES LISTING REQUIREMENTS FOR  
QUARTERLY REPORT ENDED 30 JUNE 2014**

**1. REVIEW OF GROUP PERFORMANCE AND CURRENT YEAR PROSPECTS**

	Apr - Jun 2014 RM'000	Jan - Mar 2014 RM'000	Apr - Jun 2013 RM'000	Jan - Jun 2014 RM'000	Jan - Jun 2013 RM'000
<b>Revenue</b>					
- Manufacturing	22,914	22,016	24,743	44,930	48,821
- Trading	1,454	1,009	6,694	2,463	10,024
- Energy Supply	-	-	15	-	30
- Automation	2,007	-	-	2,007	-
- Investment Holding	-	-	-	-	-
<b>Total</b>	<b>26,375</b>	<b>23,025</b>	<b>31,452</b>	<b>49,400</b>	<b>58,875</b>
<b>Profit Before Tax</b>					
- Manufacturing	(932)	9,573	171	8,641	767
- Trading	(416)	37	324	(379)	285
- Energy Supply	-	-	71	-	164
- Automation	142	-	-	142	-
- Investment Holding	574	(2,342)	276	(1,768)	253
<b>Total</b>	<b>(632)</b>	<b>7,268</b>	<b>842</b>	<b>6,636</b>	<b>1,469</b>

**Comparison with corresponding period in the previous year**

The Group's revenue decreased by 16.14% from RM 31.452 million in the corresponding quarter in previous year to RM 26.375 million in the current quarter was mainly due to disposal of a subsidiary in manufacturing division in last quarter 2013 and decrease in demand in trading division on agricultural waste.

The Group's profit before taxation decreased significantly from RM 0.842 million in the corresponding quarter in previous year to net loss of RM 0.632 million in the current quarter was mainly due to disposal of subsidiary in manufacturing division in last quarter 2013.

For manufacturing division, its revenue for the current quarter has been decreased by RM 1.829 million as compared to corresponding quarter in previous year was mainly due to disposal of a subsidiary in last quarter 2013. The division's profit before taxation for the quarter has been decreased by RM 1.103 million as compared to corresponding quarter in previous year due to disposal of subsidiary in manufacturing division in last quarter 2013.

For trading division, its revenue for the current quarter has been decreased by RM 5.240 million as compared to corresponding quarter in previous year due to decrease in sales volume in agricultural waste. The division's profit before taxation for the quarter has been decreased by RM 0.740 million as compared to corresponding quarter in previous year due to decrease in sales volume in agricultural waste.

For energy supply division, its revenue for the current quarter has been decreased by RM 0.015 million as compared to corresponding quarter in previous year due to disposal of a subsidiary in last quarter 2013. The division's profit before taxation for the quarter has been decreased by RM 0.071 million as compared to corresponding quarter in previous year due to disposal of a subsidiary in last quarter 2013.

For automation division, its revenue for the current quarter has been increased by RM 2.007 million as compared to corresponding quarter in previous year due to acquisition of subsidiaries in this quarter 2014. The division's profit before taxation for the quarter has been increased by RM 0.142 million as compared to corresponding quarter in previous year due to acquisition of subsidiaries in this quarter 2014.

For investment holding division, the division's profit before taxation for the quarter has been increased by RM 0.298 million as compared to corresponding quarter in previous year.

**Comparison with preceding quarter**

The Group's revenue increased by 14.55% from RM 23.025 million in the preceding quarter to RM 26.375 million in the current quarter was mainly due to acquisition of subsidiaries in this quarter 2014.

The Group's profit before taxation decreased from RM 7.268 million in the preceding quarter to loss of RM 0.632 million in the current quarter was due to gain on disposal of property in previous quarter.

For manufacturing division, its revenue for the current quarter has been increased by RM 0.898 million as compared to preceding quarter was mainly due to increase in sales volume for heavy duty industry. The division's profit before taxation for the quarter has been decreased by RM 10.505 million as compared to preceding quarter was due to disposal of property in previous quarter.

For trading division, its revenue for the current quarter has been increased by RM 0.445 million as compared to preceding quarter was due to increase in sales volume in agricultural waste. The division's profit before taxation for the quarter has been decreased by RM 0.453 million as compared to preceding quarter due to less sales volume generated during the quarter.

For automation division, its revenue for the current quarter has been increased by RM 2.007 million as compared to preceding quarter was mainly due to acquisition of subsidiaries in this quarter 2014. The division's profit before taxation for the quarter has been increased by RM 0.142 million as compared to preceding quarter due to acquisition of a subsidiary in this quarter 2014.

For investment holding division, the division's loss before taxation for the quarter has been decreased by RM 2.916 as compared to preceding quarter due to expenses incurred on corporate exercise in last quarter.

#### **Financial period to date**

The Group's revenue for the financial period has been decreased by RM 9.475 million as compared to the corresponding period which was mainly due to disposal of subsidiaries in last quarter 2013. The Group's profit before taxation has been increased by RM 5.167 million as compared to the corresponding period which was mainly due to gain on disposal of property in previous quarter 2014.

In view of fluctuating of crude oil prices that have adversely affected the cost of petroleum-based raw materials and the increased competition, the Board expects that the prevailing market condition will be demanding and and challenging. With the proven improvement from the preceding quarters, the Board will continue to focus on strengthening the Group's financial position and remaining relevant in core manufacturing competency. The Group also diversified its business into Industrial automation and other E&E related manufacturing business. The group will continue to implement its strategies of improving and innovating into more cost efficient manufacturing processes, better facilities and material utilization rate and faster production cycles through automation of certain manufacturing processes. The Group will also embark on profitable businesses and focus on less price sensitive markets especially for heavy duty packaging industry.

## **2 PROFIT FORECAST OR PROFIT GUARANTEE**

No profit forecast was published for the current quarter and financial year-to-date except on 24 April 2014, the acquisitions of Zoomic Automation (M) Sdn. Bhd and Zoomic Technology (M) Sdn. Bhd have been completed. The vendors jointly and severally guarantee the company for a 2 year profits guarantee for FYE 31 December 2013 and FYE 31 December 2014 shall not be less than a total of RM 5,000,000.

## **3. TAXATION**

	<b>3 Months Ended 30/06/14 RM'000</b>	<b>6 Months Ended 30/06/14 RM'000</b>
Based on the results for the period:-		
- Malaysian taxation	913	987
- Foreign country taxation	-	-
(Over) / under provision in prior year	-	-
- Malaysian taxation	-	-
- Foreign country taxation	-	-
Tax refunded - Malaysian taxation	-	-
Deferred tax	7	7
Others	-	-
	920	994

#### 4 CORPORATE PROPOSALS

On 16 June 2014, the company announced that the Rights Issue for ICULS with Warrants has been completed, following the listing of and quotation for 470,014,000 or RM 35,251,050 nominal value of Rights ICULS and 58,751,722 Warrants arising from the Rights Issue of ICULS with Warrants on the Main Market of Bursa Securities.

The proceeds raised of RM35,251,050 have been utilized in the following manners:-

<b>Purpose</b>	<b>Proposed Utilisation (RM'000)</b>	<b>Actual Utilisation (RM'000)</b>	<b>Timeframe of Utilisation (RM'000)</b>	<b>Balance of Utilisation (RM'000)</b>
Working capital	17,751	13,500	Within 24 monhs	4,251
Repayment of bank borrowings	1,500	-	Within 12 months	1,500
Part finance the construction costs	9,000	9,000	Within 12 months	-
Purchase of machineries and equipment	6,000	2,000	Within 12 months	4,000
Expenses relating to the Proposal	1,000	1,000	Within 3 months	-
<b>Total</b>	<b><u>35,251</u></b>	<b><u>25,500</u></b>		<b><u>9,751</u></b>

#### 5. BORROWINGS

The Group borrowings as at the end of the reporting quarter are as follows:-

	<b>As At 30/06/14 RM'000</b>
<b>Non-current</b>	
Secured	
- term loan	14,163
- hire purchase	1,696
<b>Total non-current borrowings</b>	<b><u>15,859</u></b>
<b>Current</b>	
Secured	
- term loan	617
- bank overdrafts	93
- banker's acceptance	21,970
- trust receipts	-
- hire purchase	1,095
<b>Total current borrowings</b>	<b><u>23,775</u></b>
<b>Total borrowings</b>	<b><u>39,634</u></b>

## 6. PURCHASE OR DISPOSAL OF QUOTED SECURITIES

The Group is currently not holding any quoted securities and there were no purchase or disposal of quoted securities for the period under review.

## 7. OFF BALANCE SHEET FINANCIAL INSTRUMENTS

There were no financial instruments with off balance sheet risk as at the date of this report.

## 8. DIVIDEND PAYABLE

The Company did not declare any dividends for the period under review.

## 9. EARNINGS PER SHARE

	<b>3 Months Ended 30/06/14 RM</b>	<b>6 Months Ended 30/06/14 RM</b>
(a) Basic		
(Loss)/Profit attributable to ordinary equity holders of the parent for the period (RM'000)	(1,529)	5,608
Weighted average number of ordinary shares of RM0.40 each ('000)	117,862	117,862
Basic (loss) / earning per share (sen)	(1.30)	4.76
(b) Diluted		
Weighted average number of ordinary shares of RM0.40 each ('000)	117,862	117,862
Effect of ICULS & warrants ('000)	76,539	76,539
Weighted average number of ordinary shares - diluted ('000)	194,401	194,401
Diluted (loss) / earnings per share (sen)	(0.01)	0.03

## 10. REALISED AND UNREALISED PROFIT OR LOSSES DISCLOSURE

	<b>As At 30/06/14 RM'000</b>	<b>As At 31/12/13 RM'000</b>
Total retained profits / (loss) of the Group		
- Reliased	6,454	(118)
- Unreliased	(864)	(202)
	5,590	(320)

The determination of realised and unrealised profits / (loss) are compiled based on Guidance of Special Matter No. 1, Determination of Realised and Unrealised Profits or Losses in the Context of Disclosure Pursuant to Bursa Securities Listing Requirements, issued by the Malaysian Institute of Accountants on 20 December 2010.

The disclosure of realised and unrealised profits or losses above is solely for the purposes of complying with the disclosure requirements stipulated in the directive of Bursa Securities and should not be applied for any other purposes.