

IRE-TEX CORPORATION BERHAD
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2014

	Unaudited As at 30/09/14 RM'000	Audited As at 31/12/13 RM'000
ASSETS		
Property, plant and equipment	41,984	18,302
Investment property	27,318	5,318
Investment in associates	-	-
Other investment	549	2,029
Goodwill	4,157	-
Deferred tax assets	538	229
Total non-current assets	<u>74,546</u>	<u>25,878</u>
Inventories	10,582	6,649
Trade receivables	32,054	22,796
Other receivables and prepayments	20,575	7,801
Tax recoverable	-	460
Fixed deposits placed with licensed banks	4,499	4,826
Short term funds with a licensed financial institution	10,186	5,286
Cash and bank balances	12,579	7,192
Total current assets	<u>90,475</u>	<u>55,010</u>
Non-current assets held for sale	-	12,274
TOTAL ASSETS	<u>165,021</u>	<u>93,162</u>
EQUITY		
Share capital	52,723	46,219
Irredeemable convertible unsecured loan stocks	21,803	-
Share premium	5,357	4,922
Warrants reserve	9,960	-
Share options reserve	-	302
Foreign exchange reserve	(134)	-
Retained profits	3,020	(320)
Total equity attributable to owners of the Company	<u>92,729</u>	<u>51,123</u>
Minority interests	195	31
Total equity	<u>92,924</u>	<u>51,154</u>
LIABILITIES		
Borrowings	15,421	7,205
Irredeemable convertible unsecured loan stocks - liabilities	1,287	-
Deferred tax liabilities	1,440	431
Total non-current liabilities	<u>18,148</u>	<u>7,636</u>
Trade payables	12,626	7,252
Other payables and accruals	12,821	6,308
Amount due to directors	3,579	-
Dividend payable	-	-
Derivative financial instruments	-	202
Borrowings	24,307	20,554
Provision for taxation	616	56
Total current liabilities	<u>53,949</u>	<u>34,372</u>
Total liabilities	<u>72,097</u>	<u>42,008</u>
TOTAL EQUITY AND LIABILITIES	<u>165,021</u>	<u>93,162</u>
Net assets per share (RM)	0.70	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 NINE MONTHS ENDED 30 SEPTEMBER 2014 - (UNAUDITED)

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Period
	30/09/14 RM'000	30/09/13 RM'000	30/09/14 RM'000	30/09/13 RM'000
CONTINUING OPERATIONS				
Revenue	28,386	29,993	77,786	88,868
Cost of sales	(24,287)	(24,938)	(68,406)	(73,760)
Gross Profit	4,099	5,055	9,380	15,108
Other income	177	282	12,517	1,229
Gain on disposal of associates company	-	-	-	-
Distribution expenses	(1,751)	(2,069)	(4,921)	(5,807)
Administrative expenses	(4,294)	(2,315)	(11,403)	(7,478)
Loss on disposal of associates company	-	-	-	-
Loss on disposal of subsidiaries company	-	-	-	-
Results from operating activities	(1,769)	953	5,573	3,052
Finance income	24	51	128	108
Finance costs	(517)	(382)	(1,327)	(1,069)
Net finance costs	(493)	(331)	(1,199)	(961)
Share of results of associates, net of tax	-	-	-	-
Profit before taxation	(2,262)	622	4,374	2,091
Taxation	(98)	(130)	(1,092)	(457)
Profit after taxation	(2,360)	492	3,282	1,634
Pre-Acquisition profit	-	-	-	-
Profit for the period	(2,360)	492	3,282	1,634
Profit attributable to :				
Owners of the Company	(2,273)	266	3,335	847
Minority interests	(87)	226	(53)	787
Profit for the period	(2,360)	492	3,282	1,634
Earnings per share				
Basic earnings per share (sen)	(1.86)	0.59	2.73	1.87
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 NINE MONTHS ENDED 30 SEPTEMBER 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	46,219	-	4,922	-	302	-	(320)	51,123	31	51,154
At 1 January 2014	46,219	-	4,922	-	302	-	(320)	51,123	31	51,154
Total comprehensive income for the period	-	-	-	-	-	-	3,335	3,335	(53)	3,282
Issuance of of shares pursuant to :										
- ESOS	782	-	124	-	-	-	-	906	-	906
- Conversion of ICULS	5,722	(2,366)	1,930	-	-	-	-	5,286	-	5,286
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	-	-	-	-	-	(134)	-	(134)	-	(134)
Lapsed of ESOS	-	-	-	-	(302)	-	302	-	-	-
Settlement of Rights issue expenses	-	-	(1,619)	-	-	-	-	(1,619)	-	(1,619)
Acquisition of equity interests in subsidiary	-	-	-	-	-	-	(297)	(297)	-	(297)
Disposal of equity interests in subsidiary	-	-	-	-	-	-	-	-	217	217
At 30 September 2014	52,723	21,803	5,357	9,960	-	(134)	3,020	92,729	195	92,924

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 CASH FLOWS
FOR THE NINE MONTHS ENDED 30 SEPTEMBER 2014 - (UNAUDITED)

	Current Year To Date 30/09/14 RM'000	Corresponding Year To Date 30/09/13 RM'000
CASH FLOWS (USED IN)/FROM OPERATING ACTIVITIES		
Profit before taxation	4,374	2,091
Adjustments for:		
Allowance for doubtful debt	-	-
Bad debts	-	106
Bad debts recovered	-	-
Depreciation	2,246	3,401
Fair value gain on derivatives financial instruments	(202)	-
Gain on disposal of investment	(128)	-
Gain on liquidation of investment in a subsidiary	-	-
(Gain)/Loss on disposal of property, plant and equipment	(11,332)	22
(Gain)/Loss on disposal of investment property	-	-
Goodwill on acquisition of a subsidiary	-	-
Impairment loss on other investment	-	-
Interest expenses	1,327	1,050
Interest income	(127)	(108)
Loss on disposal of associates company	-	-
Loss on disposal of partial equity interest in existing subsidiaries company	-	-
Loss on disposal of a subsidiary	-	-
Minority share of profit/(loss)	-	-
Pre-acquisition loss/(profit)	-	-
Property, plant and equipment written off	114	-
Operating (loss)/profit before changes in working capital	(3,728)	6,562
(Increase)/Decrease in:		
Receivables	(11,801)	(913)
Inventories	(1,741)	4,400
Increase/(Decrease) in:		
Cash generated from operations	(18,840)	8,186
Interest paid	(1,297)	(1,050)
Income taxes paid	(757)	(897)
Income taxes refund	421	64
Net cash (used in) / generated from operating activities	(20,473)	6,303
CASH FLOWS USED IN INVESTING ACTIVITIES		
Fixed deposits placed with licensed bank	(64)	(62)
Acquisition of non-controlling interest of a subsidiary	(80)	-
Investment in associated companies	-	-
Interest received	127	108
Minority interest acquired	-	-
Net dividend income received from an associate	-	-
Capital contribution by minority interests in a new subsidiary company	-	-
Cashflow on acquisition of equity interest in subsidiary company	(24,666)	-
Cashflow from disposal of a subsidiary company	-	-
Cashflow from liquidation of investment in a subsidiary	-	-
Proceeds from disposal of investment in associates company	-	-
Proceeds from partial disposal of investment in subsidiary company	-	-
Proceeds from minority interest for issue of share	-	-
Proceeds from disposal of property, plant and equipment	24,122	17
Proceeds from disposal of investment property	-	-
Purchase of property, plant and equipment	(21,158)	(4,508)
Purchase of unquoted investments	-	-
Net cash from/(used in) investing activities	(20,111)	(4,445)
Balance carried forward	(40,584)	1,858

	RM'000	RM'000
Balance brought forward	(40,584)	1,858
CASH FLOWS FROM FINANCING ACTIVITIES		
Bankers acceptance	2,776	1,421
Trust receipt	-	(98)
Drawdown of term loan	15,053	4,915
Dividend paid	-	(684)
Payment of private placement expenses	-	-
Payment of Rights issue expenses	(1,620)	-
Proceeds from issuance of shares pursuant to ESOS	783	887
Proceeds from issuance of shares on premium	125	-
Proceeds from rights issue on ICULS	35,251	-
Proceeds from conversion of ICULS	5,167	-
Repayment of hire purchase payables	(1,082)	(1,196)
Repayment of term loans	(5,956)	(388)
Repayment to director	(7)	-
Net cash from financing activities	50,490	4,857
Effects of changes in exchange rates	(134)	-
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS	<u>9,772</u>	<u>6,715</u>
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	<u>14,461</u>	<u>4,945</u>
CASH AND CASH EQUIVALENTS AT END OF PERIOD	<u><u>24,233</u></u>	<u><u>11,660</u></u>

CASH AND CASH EQUIVALENTS

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

Fixed deposits placed with licensed bank	4,499	4,799
Short term funds with a licensed financial institution	10,186	3,686
Cash and bank balances	12,579	6,381
Bank overdraft	-	(613)
	<u>27,264</u>	<u>14,253</u>
Fixed deposit pledged to bank	(3,031)	(2,593)
	<u><u>24,233</u></u>	<u><u>11,660</u></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.

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NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR QUARTER ENDED 30 SEPTEMBER 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's operations are not subject to any seasonal or cyclical factors.

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 9 months ended 30 September 2014 were as follows:-

	Manufacturing	Trading	Automation	Investment Holding	Total
	RM'000	RM'000	RM'000	RM'000	RM'000
Revenue					
Segment revenue	96,106	2,882	6,522	1,709	107,219
Inter-segment revenue	(27,259)	-	(465)	(1,709)	(29,433)
External revenue	<u>68,847</u>	<u>2,882</u>	<u>6,057</u>	<u>-</u>	<u>77,786</u>
Results					
Operating profit	8,189	(538)	873	(2,951)	5,573
Net finance cost	(773)	(217)	(189)	(20)	(1,199)
Share of profit of associates	-	-	-	-	-
Income tax expense	(864)	(11)	(109)	(108)	(1,092)
Profit after tax	<u>6,552</u>	<u>(766)</u>	<u>575</u>	<u>(3,079)</u>	<u>3,282</u>

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 SEPTEMBER 2014**

1. REVIEW OF GROUP PERFORMANCE AND CURRENT YEAR PROSPECTS

	Jul - Sep 2014 RM'000	Apr - Jun 2014 RM'000	Jul - Sep 2013 RM'000	Jan - Sep 2014 RM'000	Jan - Sep 2013 RM'000
Revenue					
- Manufacturing	23,917	22,914	26,542	68,847	75,363
- Trading	419	1,454	3,446	2,882	13,470
- Energy Supply	-	-	5	-	35
- Automation	4,050	2,007	-	6,057	-
- Investment Holding	-	-	-	-	-
Total	28,386	26,375	29,993	77,786	88,868
Profit Before Tax					
- Manufacturing	(1,225)	(932)	321	7,416	1,088
- Trading	(376)	(416)	96	(755)	381
- Energy Supply	-	-	95	-	259
- Automation	542	142	-	684	-
- Investment Holding	(1,203)	574	110	(2,971)	363
Total	(2,262)	(632)	622	4,374	2,091

Comparison with corresponding period in the previous year

The Group's revenue decreased by 5.36% from RM 29.993 million in the corresponding quarter in previous year to RM 28.386 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 0.622 million in the corresponding quarter in previous year to net loss of RM 2.262 million in the current quarter was mainly due to disposal of subsidiary in manufacturing division in last quarter 2013 and increased in operating cost.

For manufacturing division, its revenue for the current quarter has been decreased by RM 2.625 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 1.546 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 3.027 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 0.472 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 0.005 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 0.095 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 4.050 million as compared to corresponding quarter in previous year due to acquisition of subsidiaries in 2nd quarter 2014. The division's profit before taxation for the quarter has been increased by RM 0.557 million as compared to corresponding quarter in previous year due to acquisition of subsidiaries in 2nd quarter 2014.

For investment holding division, the division's losses before taxation for the quarter has been increased by RM 1.313 million as compared to corresponding quarter in previous year due to increase in operating cost.

Comparison with preceding quarter

The Group's revenue increased by 7.62% from RM 26.375 million in the preceding quarter to RM 28.386 million in the current quarter was mainly due to increase in sales for automatioin division.

The Group's loss before taxation increased from RM 0.632 million in the preceding quarter to RM 2.262 million in the current quarter due to increase in operating cost.

For manufacturing division, its revenue for the current quarter has been increased by RM 1.003 million as compared to preceding quarter was mainly due to increase in sales volume for heavy duty industry. The division's loss before taxation for the quarter has been increased by RM 0.293 million as compared to preceding quarter was due to increase in operating cost during the quarter.

For trading division, its revenue for the current quarter has been decreased by RM 1.035 million as compared to preceding quarter was due to decrease in sales volume in agricultural waste. The division's loss before taxation for the quarter has been decreased by RM 0.040 million as compared to preceding quarter.

For automation division, its revenue for the current quarter has been increased by RM 2.043 million as compared to preceding quarter was mainly due to increase in sales generated during the quarter. The division's profit before taxation for the quarter has been increased by RM 0.400 million as compared to preceding quarter due to increase in sales generated during the quarter.

For investment holding division, the division's loss before taxation for the quarter has been increased by RM 1.777 as compared to preceding quarter due to increase in operating cost during the quarter.

Financial period to date

The Group's revenue for the financial period has been decreased by RM 11.082 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 2.283 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

	3 Months Ended 30/09/14 RM'000	9 Months Ended 30/09/14 RM'000
Based on the results for the period:-		
- Malaysian taxation	48	1,035
- Foreign country taxation	-	-
(Over) / under provision in prior year	-	-
- Malaysian taxation	4	4
- Foreign country taxation	-	-
Tax refunded - Malaysian taxation	-	-
Deferred tax	46	53
Others	-	-
	98	1,092

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:-

Purpose	Proposed Utilisation (RM'000)	Actual Utilisation (RM'000)	Timeframe of Utilisation (RM'000)	Balance of Utilisation (RM'000)
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	-
Total	<u>35,251</u>	<u>25,500</u>		<u>9,751</u>

5. BORROWINGS

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

	As At 30/09/14 RM'000
Non-current	
Secured	
- term loan	14,110
- hire purchase	1,311
Total non-current borrowings	<u>15,421</u>
Current	
Secured	
- term loan	1,604
- bank overdrafts	-
- banker's acceptance	21,542
- trust receipts	-
- hire purchase	1,161
Total current borrowings	<u>24,307</u>
Total borrowings	<u>39,728</u>

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

	3 Months Ended 30/09/14 RM	9 Months Ended 30/09/14 RM
(a) Basic		
(Loss)/Profit attributable to ordinary equity holders of the parent for the period (RM'000)	(2,273)	3,335
Weighted average number of ordinary shares of RM0.40 each ('000)	122,166	122,166
Basic (loss) / earning per share (sen)	(1.86)	2.73
(b) Diluted		
Weighted average number of ordinary shares of RM0.40 each ('000)	122,166	122,166
Effect of ICULS & warrants ('000)	-	-
Weighted average number of ordinary shares - diluted ('000)	122,166	122,166
Diluted (loss) / earnings per share (sen)	(1.86)	2.73

* - Anti dilutive in nature

10. REALISED AND UNREALISED PROFIT OR LOSSES DISCLOSURE

	As At 30/09/14 RM'000	As At 31/12/13 RM'000
Total retained profits / (loss) of the Group		
- Reliased	3,922	(118)
- Unreliased	(902)	(202)
	<u>3,020</u>	<u>(320)</u>

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.