

CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE FOURTH QUARTER ENDED 31 MARCH 2014
(The figures have not been audited)

	Note	Quarter ended 31.03.14 RM'000	Quarter ended 31.03.13 RM'000 (#)	Year to date 31.03.14 RM'000	Year to date 31.03.13 RM'000 (#)
Revenue	17	25,047	25,416	104,539	144,191
Operating expenses		(26,260)	(34,054)	(102,275)	(148,803)
Other income		113	694	834	1,262
Operating profit		<u>(1,100)</u>	<u>(7,944)</u>	<u>3,098</u>	<u>(3,350)</u>
Finance costs		(527)	(1,247)	(2,861)	(4,618)
Profit after finance costs		(1,627)	(9,191)	237	(7,968)
Share of profit/(loss) from associate companies		(1,171)	85	(1,185)	71
Profit before taxation	18	<u>(2,798)</u>	<u>(9,106)</u>	<u>(948)</u>	<u>(7,897)</u>
Taxation	19	220	907	(4)	1,093
Profit for the period		<u>(2,578)</u>	<u>(8,199)</u>	<u>(952)</u>	<u>(6,804)</u>
Other comprehensive income					
Foreign currency translation differences on foreign operations		(1)	19	(4)	(21)
Total comprehensive income for the period		<u>(2,579)</u>	<u>(8,180)</u>	<u>(956)</u>	<u>(6,825)</u>
Attributable to :					
Owners of the Parent		(2,581)	(8,036)	(988)	(6,881)
Non-controlling interests		3	(163)	36	77
Profit for the period		<u>(2,578)</u>	<u>(8,199)</u>	<u>(952)</u>	<u>(6,804)</u>
Attributable to :					
Owners of the Parent		(2,582)	(8,017)	(992)	(6,902)
Non-controlling interests		3	(163)	36	77
Total comprehensive income for the period		<u>(2,579)</u>	<u>(8,180)</u>	<u>(956)</u>	<u>(6,825)</u>
Earnings per share attributable to owners of the parent					
- Basic (sen)	25	<u>(0.93)</u>	<u>(5.81)</u>	<u>(0.36)</u>	<u>(4.97)</u>
Diluted earnings per share (sen)	25	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

Notes:

(#) Certain figure has been restated to conform to audited financial statements ended 31 March 2013.

The Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the audited financial statements for the year ended 31 March 2013 and the accompanying explanatory notes attached to the interim financial statements.

BOON KOON GROUP BERHAD
Company No. 553434-U

CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 31 MARCH 2014
(The figures have not been audited)

		As At 31.03.14 RM'000	(Audited) As At 31.03.13 RM'000
ASSETS			
Non-current assets			
Property, plant and equipment		46,217	50,470
Investment in associates		4,975	2,425
Deferred tax assets		2,998	3,350
		<u>54,190</u>	<u>56,245</u>
Current assets			
Inventories		37,744	42,920
Trade receivables		31,290	28,469
Other receivables, deposits and prepayments		2,450	3,417
Tax recoverable		294	102
Cash and bank balances	21	<u>6,350</u>	<u>12,457</u>
		<u>78,128</u>	<u>87,365</u>
TOTAL ASSETS		<u>132,318</u>	<u>143,610</u>
EQUITY AND LIABILITIES			
Equity attributable to owners of the Parent			
Share capital		55,350	69,188
Foreign currency translation reserve		(20)	(16)
Other reserve		13	-
Warrant reserve		8,367	-
Retained profits / (accumulated losses)	23	<u>7,521</u>	<u>(24,637)</u>
		71,231	44,535
Non-controlling interest		<u>142</u>	<u>91</u>
Total equity		<u>71,373</u>	<u>44,626</u>
Non-current liabilities			
Borrowings	24	2,157	19,294
Deferred tax liabilities		<u>1,277</u>	<u>1,670</u>
		<u>3,434</u>	<u>20,964</u>
Current liabilities			
Trade payables		3,727	11,863
Other payables and accruals		5,131	4,304
Provision for claim		-	1,127
Borrowings	24	48,653	60,726
Provision for taxation		<u>-</u>	<u>-</u>
		<u>57,511</u>	<u>78,020</u>
Total liabilities		<u>60,945</u>	<u>98,984</u>
TOTAL EQUITY AND LIABILITIES		<u>132,318</u>	<u>143,610</u>
Net assets per share attributable to owners of the Parent (RM)		0.26	0.32

Notes:

The Condensed Consolidated Statements of Financial Position should be read in conjunction with the audited financial statements for the year ended 31 March 2013 and the accompanying explanatory notes attached to the interim financial statements.

BOON KOON GROUP BERHAD
Company No. 553434-U

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FOURTH QUARTER ENDED 31 MARCH 2014
(The figures have not been audited)

	----Attributable to Owners of the Parent----							
	Non-Distributable			Distributable		Total	Non-controlling interests	Total Equity
Share Capital	Exchange Translation Reserve	Warrant Reserve	Other Reserve	Retained Profits / (Accumulated Losses)	RM'000			
RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
	(#)				(#)		(#)	
<u>12 months period ended 31 March 2013</u>								
Balance at 1 April 2012 (as restated)	69,188	5	-	-	(17,756)	51,437	10,941	62,378
Total comprehensive income for the period	-	(21)	-	-	(6,881)	(6,902)	77	(6,825)
Disposal of equity interest in a subsidiary	-	-	-	-	-	-	(10,927)	(10,927)
At 31 March 2013	69,188	(16)	-	-	(24,637)	44,535	91	44,626
<u>12 months period ended 31 March 2014</u>								
Balance at 1 April 2013	69,188	(16)	-	-	(24,637)	44,535	91	44,626
Total comprehensive income for the period	-	(4)	-	-	(988)	(992)	36	(956)
Capital reduction	(41,513)	-	-	-	41,513	-	-	-
Warrant reserve	-	-	8,367	-	(8,367)	-	-	-
Share issued pursuant to rights issue exercise	27,675	-	-	-	-	27,675	-	27,675
Other reserve	-	-	-	13	-	13	(13)	-
Acquisition of equity interest from non-controlling interest	-	-	-	-	-	-	28	28
At 31 March 2014	55,350	(20)	8,367	13	7,521	71,231	142	71,373

Notes:

(#) Certain figure has been restated to conform to audited financial statements ended 31 March 2013.

The Condensed Consolidated Statement Of Changes In Equity should be read in conjunction with the audited financial statements for the year ended 31 March 2013 and the accompanying explanatory notes attached to the interim financial statements.

CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE FOURTH QUARTER ENDED 31 MARCH 2014
(The figures have not been audited)

	Year to date 31.03.14 RM'000	Year to date 31.03.13 RM'000 (#)
Profit before taxation	(948)	(7,897)
Adjustments for :		
Amortisation of IMTN issuance expenses	-	74
Bad debts	8	-
Depreciation	4,507	5,516
(Gain)/Loss on disposal of investment in a subsidiary	-	5,924
(Gain)/Loss on disposal of property, plant and equipment	(83)	(130)
Impairment loss on receivables	1,179	1,360
Impairment loss on goodwill	-	21
Interest expense	2,861	4,618
Interest income	(175)	(135)
Inventories written down	1,209	898
Property, plant and equipment written off	-	23
Provision for claim	-	1,127
Share of results of associates	1,185	(71)
Unrealised gain on foreign exchange	-	(535)
Operating profit before changes in working capital	<u>9,743</u>	<u>10,793</u>
Changes in working capital		
Changes in inventories	4,056	9,940
Changes in trade and other receivables	(3,043)	3,653
Changes in trade and other payables	(8,407)	5,289
Interest paid	(2,861)	(4,618)
Interest received	68	-
Income tax refund	137	240
Income tax paid	(374)	(247)
Net cash flows from operating activities	<u>(681)</u>	<u>25,050</u>
Investing activities		
Interest received	107	135
Cash flow from disposal of investment in a subsidiary	-	(3,608)
Proceeds from disposal of property, plant and equipment	2,777	280
Investment in an associate company	(3,675)	(877)
Purchase of property, plant and equipment	(3,096)	(2,686)
Net cash flows used in investing activities	<u>(3,887)</u>	<u>(6,756)</u>
Financing activities		
Withdrawal/(placement) of short-term deposits	-	737
Repayment of borrowings	(30,110)	(43,910)
Proceed from rights issue	27,675	-
Proceeds from borrowings	901	25,000
Net cash flows used in financing activities	<u>(1,534)</u>	<u>(18,173)</u>
Net (decrease)/increase in cash and cash equivalents	(6,102)	121
Effects of changes in exchange rates	(5)	(14)
Cash and cash equivalents at beginning of the period	12,457	12,350
Cash and cash equivalents at end of the period	<u>6,350</u>	<u>12,457</u>
Represented by :		
Cash and cash equivalents	6,350	12,457
Bank overdrafts	-	-
	<u>6,350</u>	<u>12,457</u>

Notes :

(#) Certain figure has been restated to conform to audited financial statements ended 31 March 2013.

The Condensed Consolidated Statements of Cash Flows should be read in conjunction with the audited financial statements for the year ended 31 March 2013 and the accompanying explanatory notes attached to the interim financial statements.

Notes to the Interim Financial Statements for the third quarter ended 31 March 2014

1. Basis of Preparation

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

The Interim Financial Report should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 March 2013. The explanatory notes attached to these 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.

2. Changes in Accounting Policies

The significant accounting policies, methods of computation and basis of consolidation adopted by the Group in preparing the interim financial statements were consistent with those adopted in the annual audited financial statements for the year ended 31 March 2013. At the date of authorization of these financial statements, the following MFRSs, Amendments to MFRSs and IC Interpretation were issued but not yet effective and have not been applied by the Group :

		<u>Effective Date</u>
MFRS 9	Financial Instruments	1 January 2015
Amendments to MFRS 10	Consolidated Financial Statements : Investment entities	1 January 2014
Amendments to MFRS 12	Disclosure of Interest in Other Entities : Investment Entities	1 January 2014
Amendments to MFRS 127	Consolidated and Separate Financial Statement : Investment Entities	1 January 2014
Amendments to MFRS 132	Offsetting Financial Assets and Financial Liabilities	1 January 2014
Amendments to MFRS 136	Recoverable Amount Disclosures for Non-Financial Assets	1 January 2014
Amendments to MFRS 139	Novation of Derivatives and Continuation of Hedge Accounting	1 January 2014

3. Audit Report

The auditors' report on the financial statements for the year ended 31 March 2013 was not qualified.

4. Seasonality or Cyclicity

The Group's performance was not significantly affected by any seasonal or cyclical factor for the financial period under review.

5. Exceptional Items

There were no exceptional items for the financial period under review.

6. Estimates

There were no material changes in the estimates for the financial period under review.

7. Issuance or Repayment of Debt/Equity Securities

There were no issuance of debt/equity securities for the financial period under review.

8. Dividends

No dividend was declared or paid for the financial period under review.

9. Valuation of Property, Plant and Equipment

There were no changes in the valuation of property, plant and equipment for the financial period under review.

10. Subsequent Events

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

11. Changes in the Composition of the Group

There were no changes in the composition of the Group for the financial period under review except for the following:-

a) The Company via its wholly owned subsidiary, Boon Koon Vehicles Industries Sdn Bhd had on 10 September 2013 and 23 September 2013 subscribed 45% equity interest equivalent to 45 and 674,955 ordinary shares of RM1.00 each in BKGM Industries Sdn. Bhd. respectively, of which 675,000 ordinary shares of RM1.00 each have been issued and fully paid up. After the said shares subscription, BKGM Industries Sdn Bhd became an associate company of Boon Koon Group Berhad.

The principal activities of BKGM Industries Sdn Bhd are the constructing bodies of prime movers, lorries, trucks, etc and other related services.

Notes to the Interim Financial Statements for the third quarter ended 31 March 2014

b) The Company had on 4 November 2013 acquired 100% equity interest equivalent to 2 ordinary shares of RM1.00 each in Boon Koon Service & Parts Sdn. Bhd. ("BKSP") from Mr. Thai King Tsin and Mr. Pook Kui Hoe for a total cash consideration of RM2.00. After the said acquisition, BKSP became a wholly-owned subsidiary company of Boon Koon Group Berhad.

The Company had on 8 November 2013 subscribed for additional 99,998 ordinary shares of RM1.00 each in BKSP, of which 99,998 ordinary shares of RM1.00 each have been issued and fully paid up.

The principal activities of Boon Koon Service & Parts Sdn Bhd are the provision of repair and maintenance services for forklifts, reach trucks, heavy machineries and commercial vehicles.

c) The Company had on 4 December 2013 acquired 100% equity interest equivalent to 2 ordinary shares of RM1.00 each in BKG Development Sdn. Bhd. ("BKGD") for a total cash consideration of RM2.00. After the said acquisition, BKGD became a subsidiary company of Boon Koon Group Berhad.

BKGD is presently dormant and its intended principal activities are property development, construction and property investment.

d) The Company had on 12 February 2014 acquired 100% equity interest in BK Commercial Trucks Sdn Bhd ("BKCT") for a total cash consideration of RM4.00. Prior to the above Acquisition, Boon Koon Vehicles Industries Sdn Bhd ("BKVI") holds 50.9998% equity interest in BKCT, which in turn is a wholly owned subsidiary of BKG. After the above Acquisition, BKCT became a wholly owned subsidiary of BKG.

BKCT present principal activities are involved in marketing and selling of reconditioned, rebuilt, used and new commercial vehicles and other related services.

e) The Company had on 11 April 2014 subscribed 100% equity interest equivalent to 2 ordinary shares of RM1.00 each in Boon Koon Capital Sdn. Bhd. ("BKC") for a total cash consideration of RM2.00. After the said subscription, BKC became a wholly owned subsidiary company of Boon Koon Group Berhad.

BKC is presently dormant and it will be an investment holding company.

12. Contingent Liabilities

Corporate guarantee extended by the Group to banks and financial institutions for credit facilities granted to subsidiaries as at the end of current quarter under review were as follows :-

	As At 31.03.14 RM'000	As At 31.03.13 RM'000
- Limit	<u>51,774</u>	<u>56,261</u>
- Utilised	<u>50,502</u>	<u>53,582</u>

13. Capital Commitments

There were no outstanding capital commitments at the end of current quarter under review.

14. Profit Forecast Variance

Not applicable.

15. Corporate Proposals

Except for the following disclosure, there were no corporate proposals announced but yet to be completed by the Group for the financial period under review.

On 14 November 2013, the Board of Directors of BKG announced that the Company had fully utilised the proceeds of RM27,675,000 raised from the Rights Issue by way of issuance of 138,375,000 new ordinary shares of RM0.20 each at an issue price of RM0.20 each per share.

The total proceeds raised of RM27,675,000 have been fully utilised in the following manner :-

Purpose	Proposed Utilisation RM	Actual Utilisation RM	Intended Timeframe for utilisation from the date of listing of the Rights Shares ^(a) RM	Deviation	
				RM	%
Repayment of bank borrowings	25,000,000	25,000,000	Within 24 months	-	-
General working capital purposes ^(b)	1,175,000	1,241,419	Within 12 months	66,419 ^(c)	5.65
Expenses relating to the corporate exercise	1,500,000	1,433,581	Immediate	66,419 ^(c)	4.43
TOTAL	<u>27,675,000</u>	<u>27,675,000</u>			

Notes to the Interim Financial Statements for the third quarter ended 31 March 2014

Note:-

- (a) The listing of and quotation for 138,375,000 new ordinary shares of RM0.20 each was completed on 10 July 2013.
- (b) For the Group's day-to-day operations to support the existing business operations which include the purchase of raw materials.
- (c) The amount allocated of RM1.50 million is based on the estimated cost for the corporate exercise and the excess amount was utilised for our general working capital.

16. Related Party Transactions

There were no related party transactions during the current quarter under review except as follows :-

	Quarter ended 31.03.14 RM'000	Year to date 31.03.14 RM'000
Rental expense paid to other related party*	(24)	(48)
Operating expenses paid to an associate	(122)	(145)
Hire purchase interest paid to an associate	(34)	(175)
Purchase from an associate	(1,285)	(3,374)
Sales to associate companies	317	3,123
Rental received from associate companies	40	106
Handling charges received from an associate	853	889

* Being corporations in which certain directors of the Company have financial interest.

17. Detailed Analysis of Performance

Segmental information is presented in respect of the Group's business segments.

The Group comprises of the following main business segments :

- (a) Commercial vehicles, forklifts, heavy machineries and bodyworks Manufacturing and trading of rebuilt commercial vehicles, reconditioned forklifts, heavy machineries and the manufacture of bodyworks and their related services
- (b) Rental and fleet management services Rental of commercial vehicles and forklift, provision of fleet management and other related services
- (c) Other Segment Investment holding and the provision of management services

	Quarter ended 31.12.13 RM'000	Quarter ended 31.03.14 RM'000	Quarter ended 31.03.13 RM'000	Year to date 31.03.14 RM'000	Year to date 31.03.13 RM'000
Revenue					
(a) Commercial vehicles, forklifts, heavy machineries and bodyworks	33,020	23,217	21,473	96,298	135,056
(b) Rental and fleet management services	2,159	2,153	2,571	8,914	11,853
(c) Other Segment	194	273	461	1,095	2,119
	<u>35,373</u>	<u>25,643</u>	<u>24,505</u>	<u>106,307</u>	<u>149,028</u>
Less : Elimination	(458)	(596)	911	(1,713)	(4,837)
Total	<u>34,915</u>	<u>25,047</u>	<u>25,416</u>	<u>104,594</u>	<u>144,191</u>

Profit/(Loss) before taxation

(a) Commercial vehicles, forklifts, heavy machineries and bodyworks	3,655	42	4,260	6,136	9,156
(b) Rental and fleet management services	(53)	(1,085)	(594)	(1,255)	(910)
(c) Other Segment	(2,138)	(560)	(6,016)	(4,462)	(8,511)
	<u>1,464</u>	<u>(1,603)</u>	<u>(2,350)</u>	<u>419</u>	<u>(265)</u>
Less : Elimination	(51)	(24)	(6,841)	(182)	(7,703)
	<u>1,413</u>	<u>(1,627)</u>	<u>(9,191)</u>	<u>237</u>	<u>(7,968)</u>
Share of profit from associates	(91)	(1,171)	85	(1,185)	71
Total	<u>1,322</u>	<u>(2,798)</u>	<u>(9,106)</u>	<u>(948)</u>	<u>(7,897)</u>

Notes to the Interim Financial Statements for the third quarter ended 31 March 2014

Comparison with corresponding period in the previous year

(a) For commercial vehicles, forklifts, heavy machineries and bodyworks segment, total revenue for the current quarter was RM23.2 million, an increase of 8.1% compared to RM21.5 million in the previous year's corresponding quarter. The decrease in the profit before taxation was mainly due to an exceptional gain of RM8.1 million on disposal of a subsidiary which was recorded in GKY Machinery (M) Sdn Bhd ("GKYM") company level in the previous year's corresponding quarter. However, the said exceptional gain was eliminated in the group consolidation level.

(b) For rental and fleet management services segment, total revenue for the current quarter was RM2.1 million, a decrease of RM0.5 million as compared to RM2.6 million in the previous year's corresponding quarter. Loss before taxation increased mainly due to lower revenue generated from forklift rental division and impairment loss on receivables in the current quarter under review.

(c) Other Segment refers to BKG company level operations. Total revenue for the current quarter was RM0.3 million, a decrease of RM0.2 million as compared to RM0.5 million in previous year's corresponding quarter. Loss before taxation decreased mainly due to an exceptional loss on disposal of a subsidiary of RM2.9 million, provision for impairment loss on receivables of RM1.1 million and impairment loss on investment in a subsidiary of RM1.2 million that were recorded in the previous year's corresponding quarter.

Comparison with preceding quarter

(a) For commercial vehicles, forklifts, heavy machineries and bodyworks segment, total revenue for the current quarter was RM23.2 million, a decrease of 29.7% compared to RM33.0 million in the preceding quarter. The lower revenue was mainly due to the festive holidays in the current quarter. The decrease of profit before taxation was mainly attributed to lower revenue generated, coupled with written down of inventories and impairment loss on receivables in the current quarter as compared to the immediate preceding quarter.

(b) For rental and fleet management services segment, total revenue for the current quarter was consistent to the preceding quarter. Loss before taxation increased mainly due to impairment loss on receivables in the current quarter under review.

(c) Other Segment refers to BKG company level operations. Total revenue for the current quarter was RM0.3 million, an increase of RM0.1 million as compared to RM0.2 million in preceding quarter. Loss before taxation decreased substantially mainly due to one-off rights issue expenses of approximately RM1.4 million recorded in the preceding quarter.

18. Profit Before Taxation

This was arrived at :

	Quarter ended 31.03.14 RM'000	Year to date 31.03.14 RM'000
After charging :		
Depreciation	1,091	4,507
Bad debts written off	-	8
Impairment loss on receivables	1,169	1,179
Inventories written down to net realisable value	1,209	1,209
Interest expenses	527	2,861
Realised loss on foreign exchange	5	259
And crediting :		
Doubtful debts recovered	150	195
Bad debts recovered	(149)	21
Interest income	12	175
Gain/(loss) on disposal of property, plant and equipment	5	83

19. Taxation

	Quarter ended 31.03.14 RM'000	Year to date 31.03.14 RM'000
Malaysian taxation based on profit for the period:		
-Current tax	140	(76)
-Deferred tax	184	6
Over/(under) provision in prior years		
-Current tax	30	30
-Deferred tax	(134)	(134)
	<u>220</u>	<u>(174)</u>

20. Commentary of Prospects

The business environment is positive as the demand for commercial vehicles remain strong. With the stronger balance sheet and renewed focus in our core competencies, the Group is optimistic to deliver a better performance in the next financial year.

Notes to the Interim Financial Statements for the third quarter ended 31 March 2014

21. Cash and Bank Balances

	As At 31.03.14 RM'000	As At 31.03.13 RM'000
Cash and cash equivalents	<u>6,350</u>	<u>12,457</u>

22. Material Litigation

There were no material litigation for the financial period under review.

23. Realised and Unrealised Profits or Losses

The Group's total retained profits / (accumulated losses) as at 31 March 2014 were as follows:-

	As At 31.03.14 RM'000	As At 31.03.13 RM'000
Total retained profits/(accumulated losses)		
- Realised	8,142	(25,916)
- Unrealised	<u>1,773</u>	<u>2,219</u>
	9,915	(23,697)
Total share of gain/(loss) of associate companies		
- Realised	<u>(585)</u>	<u>(135)</u>
	9,330	(23,832)
Less: Consolidation adjustments	<u>(1,809)</u>	<u>(805)</u>
Total retained profits/(accumulated losses) as per consolidated accounts	<u>7,521</u>	<u>(24,637)</u>

24. Group Borrowings and Debt Securities

Group borrowings as at 31 March 2014 were as follows:-

	Secured RM'000	Unsecured RM'000	Total RM'000
<u>Current liabilities</u>			
Bankers acceptance / Trade loans	45,763	-	45,763
Finance lease liabilities	2,890 *	-	2,890
Term loan	-	-	-
Sub-total	<u>48,653</u>	<u>-</u>	<u>48,653</u>
<u>Non-current liabilities</u>			
Finance lease liabilities	2,157 *	-	2,157
Sub-total	<u>2,157</u>	<u>-</u>	<u>2,157</u>
Total	<u>50,810</u>	<u>-</u>	<u>50,810</u>

* Included herein was an amount of RM1.7 million due to First Peninsula Credit Sdn. Bhd., an associate of the Group.

25. Basis of Calculation of Earnings Per Share Attributable to Owners of the Parent

The basic earnings per share for the current quarter and cumulative year to date were computed as follows:

	Quarter ended 31.03.14	Year to date 31.03.14
Profit for the period attributable to the owners of the Parent (RM'000)	<u>(2,581)</u>	<u>(988)</u>
Weighted average number of ordinary shares of RM0.20 each in issue ('000 units)	<u>276,750</u>	<u>276,750</u>
Basic Profit Per Share based on weighted average number of ordinary shares of RM0.20 each in issue (sen)	<u>(0.93)</u>	<u>(0.36)</u>

Since the fair value of ordinary share is less than the warrant exercise price as at reporting date, any assumed exercise will be anti-dilutive and therefore the calculation of diluted Earnings Per Share was disregarded.