

## UNAUDITED INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2012

## CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	Group As at 31.12.2012  RM'000	Group As at 31.12.2011 Unaudited RM'000 (restated)	Group As at 01.01.2011 Unaudited RM'000 (restated)
<b>ASSETS</b>			
Property, plant and equipment	17,664	11,104	9,707
Other long term investment	-	140	-
	17,664	11,244	9,707
<b>Current assets</b>			
Inventories	6,450	11,262	32,261
Trade and other receivables	34,702	33,730	65,544
Tax recoverable	1,224	1,443	1,010
Derivative financial asset	-	-	76
Fixed deposits with licensed banks	47,839	47,687	19,310
Cash and Bank Balances	9,775	15,201	4,838
	99,990	109,323	123,039
Asset Held for Sale	-	-	2,498
Disposal Group Held for Sale	-	-	66,183
	99,990	109,323	191,720
	117,654	120,567	201,427
<b>TOTAL ASSETS</b>			
<b>EQUITY AND LIABILITIES</b>			
Share capital	44,622	44,622	42,730
Reserve	2,155	2,184	3,038
Retained profits	36,589	44,387	38,265
<b>Total capital and reserves attributable to equity holders of the parent</b>	83,366	91,193	84,033
Non-controlling interest	67	374	538
<b>Total equity</b>	83,433	91,567	84,571
<b>Non-current liabilities</b>			
Borrowings	5,889	1,471	19,136
Deferred tax liabilities	25	172	3,912
<b>Total non-current liabilities</b>	5,914	1,643	23,048
<b>Current liabilities</b>			
Trade and other payables	27,333	24,806	29,712
Borrowings	826	466	63,173
Current tax payable	148	2,085	923
<b>Total current liabilities</b>	28,307	27,357	93,808
<b>Total liabilities</b>	34,221	29,000	116,856
<b>TOTAL EQUITY AND LIABILITIES</b>	117,654	120,567	201,427
Net Assets Per Share (RM)	0.93	1.02	0.98

*The Condensed Consolidate Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the year ended 31 December 2011*

**UNAUDITED INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2012**  
**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**

	<b>3 months ended</b>		<b>Year to date ended</b>	
	<b>31.12.2012</b>	<b>31.12.2011</b>	<b>31.12.2012</b>	<b>31.12.2011</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Revenue	13,883	1,252	45,482	58,484
Operating expenses	(17,084)	(9,657)	(54,529)	(79,468)
Other income	614	4,486	2,856	44,231
Share of results of jointly controlled entities and associates	-	(4)	-	(4)
Finance costs	(54)	(31)	(188)	(1,880)
<b>Profit/(loss) before taxation</b>	<b>(2,641)</b>	<b>(3,954)</b>	<b>(6,379)</b>	<b>21,363</b>
Taxation	284	2,718	326	(4,695)
<b>Profit/(loss) for the period</b>	<b>(2,357)</b>	<b>(1,236)</b>	<b>(6,053)</b>	<b>16,668</b>
<b>Comprehensive Income/(loss) :</b>				
Translation of foreign operations	(350)	(847)	(325)	(1,016)
<b>Total comprehensive income/(loss) for the period</b>	<b>(2,707)</b>	<b>(2,083)</b>	<b>(6,378)</b>	<b>15,652</b>
<b>Profit/(loss) for the period attributable to:</b>				
Equity holders of the parent	(2,295)	(1,350)	(5,963)	16,832
Non controlling interests	(62)	114	(90)	(164)
	<b>(2,357)</b>	<b>(1,236)</b>	<b>(6,053)</b>	<b>16,668</b>
<b>Total comprehensive income/(loss) attributable to:</b>				
Equity holders of the parent	(2,645)	(2,197)	(6,288)	15,816
Non controlling interests	(62)	114	(90)	(164)
	<b>(2,707)</b>	<b>(2,083)</b>	<b>(6,378)</b>	<b>15,652</b>
Earning per share				
- basic (sen)	(2.57)	(1.51)	(6.68)	20.63
- diluted (sen)	(2.57)	(1.51)	(6.67)	20.13

*The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the year ended 31 December 2011*

**UNAUDITED INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2012**  
**CONDENSED CONSOLIDATED CASH FLOW STATEMENT**

	12 months ended	
	31.12.2012	31.12.2011
	RM'000	RM'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
(Loss)/Profit before taxation	(6,379)	21,363
Adjustments for non-cash and non operating items	3,086	(21,281)
Net change in inventories and receivables	1,114	43,648
Net change in payables	2,447	(5,018)
Taxation paid	(1,951)	(7,725)
<b>Net cash inflow/(outflow) from operating activities</b>	<b>(1,683)</b>	<b>30,987</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceed from disposal of property, plant and equipment	191	100,153
Purchase of property, plant and equipment	(7,694)	(1,496)
Proceed from disposal of other investment	140	-
Purchase of other investment	(178)	(140)
Net change in deposit with licensed banks	3	9,635
Interest received	1,494	1,048
<b>Net cash inflow/(outflow) from investing activities</b>	<b>(6,045)</b>	<b>109,200</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from issuance of shares	25	1,892
Drawdown of borrowings	5,326	13,366
Repayment of borrowings	(556)	(94,981)
Interest paid	(170)	(1,358)
Dividend paid	(1,857)	(10,709)
<b>Net cash inflow/(outflow) from financing activities</b>	<b>2,767</b>	<b>(91,790)</b>
<b>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALNETS</b>	<b>(4,960)</b>	<b>48,397</b>
<b>Opening cash and cash equivalents</b>	<b>61,236</b>	<b>14,188</b>
<b>Effect of exchange rate changes</b>	<b>(356)</b>	<b>(1,349)</b>
<b>Closing cash and cash equivalents</b>	<b>55,920</b>	<b>61,236</b>

*The above Condensed Consolidated Cash flow Statements should be read in conjunction with the Audited Financial Statements for the year ended 31 December 2011*

**UNAUDITED INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2012  
CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**

	Share Capital RM'000	Share Premium RM'000	Other Reserve	Share Option Reserve	Retained profits RM'000	Sub-total RM'000	Non-controlling interest RM'000	Total RM'000
<b>At 1 January 2012</b>	44,622	3,175	(2,278) 1,266	22	45,653 (1,266)	91,194	374	91,568
- as previously reported								
- effect of adopting MFRS 1								
<b>As restated 1 January 2012</b>	44,622	3,175	(1,012)	22	44,387	91,194	374	91,568
Profit after taxation for the financial year	-	-	-	-	(6,013)	(6,013)	(90)	(6,103)
Other comprehensive income for the financial year, net of tax:								
- Foreign currency translation	-	-	(325)	-	-	(325)	-	(325)
Total comprehensive income for the financial year	-	-	(325)	-	(6,013)	(6,338)	(90)	(6,428)
Disposal of shares in a subsidiary							25	25
Acquisition of non controlling interest portion				295			(170)	(170)
Share option granted					(1,785)	(1,785)		(1,785)
Dividends							(72)	(72)
Dividends paid to non-controlling interest								
<b>At 31 December 2012</b>	<b>44,622</b>	<b>3,175</b>	<b>(1,337)</b>	<b>317</b>	<b>36,589</b>	<b>83,366</b>	<b>67</b>	<b>83,433</b>
<b>At 31 December 2010</b>	42,730	2,969	(1,262) 1,266	65	39,531 (1,266)	84,033	538	84,571
- as previously reported								
- effect of adopting MFRS 1								
<b>As restated 1 January 2011</b>	42,730	2,969	4	65	38,265	84,033	538	84,571
Profit after taxation for the financial year	-	-	-	-	16,831	16,831	(164)	16,667
Other comprehensive income for the financial year, net of tax:								
- Foreign currency translation	-	-	(1,016)	-	-	(1,016)	-	(1,016)
Total comprehensive income for the financial year	-	-	(1,016)	-	16,831	15,815	(164)	15,651
Contribution by and distribution to owners of the Company								
- Share option granted				163		163		163
- Share option exercised	1,892	206		(206)	(10,709)	1,892		1,892
- Dividends						(10,709)		(10,709)
<b>At 31 December 2011</b>	<b>44,622</b>	<b>3,175</b>	<b>(1,012)</b>	<b>22</b>	<b>44,387</b>	<b>91,194</b>	<b>374</b>	<b>91,568</b>

*The above Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the Audited Financial Statements for the year ended 31 December 2011*

**UNAUDITED INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2012**  
**EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT**

A1. Basis of Preparation and Accounting Policies

The interim financial report is unaudited and has been prepared in accordance with Malaysian Financial Reporting Standards (“MFRS”) 134: Interim Financial Reporting in Malaysia and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad. The interim financial report should be read in conjunction with the audited financial statements of the Group for the year ended 31 December 2011.

This interim financial report is the Group’s first MFRS compliant condensed report and hence MFRS 1 : First-Time Adoption of Malaysian Financial Reporting Standards (MFRS1) has been applied. The date of transition to the MFRS framework is 1 January 2011. At that transition date, the Group reviewed its accounting policies and considered the transitional opportunities under MFRS1. The impact of the transition from Financial Reporting Standards (“FRS”) to MFRS is described below.

*Foreign currency translation reserve*

At the date of transition to MFRS, the cumulative foreign currency differences of RM1,265,924 is adjusted to retained earnings. The reconciliations of equity for comparative periods and of equity at date of transition reported under FRS to those reported for periods and at the date of transition under MFRS are as follows:-

Reconciliation of Equity as at 01.01.2011

	<i>FRS as at 01.01.2011 RM '000</i>	<i>Effect of transition to MFRS RM '000</i>	<i>MFRS as at 01.01.2011 RM '000</i>
<b>Equity</b>			
Share capital	42,730		42,730
Reserve	1,772	1,266	3,038
Retained profits	39,531	(1,266)	38,265
	<u>84,033</u>	<u>-</u>	<u>84,033</u>

Reconciliation of Equity as at 31.12.2011

	<i>FRS as at 31.12.2011 RM '000</i>	<i>Effect of transition to MFRS RM '000</i>	<i>MFRS as at 31.12.2011 RM '000</i>
<b>Equity</b>			
Share capital	44,622		44,622
Reserve	919	1,266	2,185
Retained profits	45,653	(1,266)	44,387
	<u>91,194</u>	<u>-</u>	<u>91,194</u>

**UNAUDITED INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2012**  
**EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT**

A2. Auditors' Report

The auditors' report of the preceding annual financial statements for the financial year ended 31 December 2011 was not subject to any audit qualification.

A3. Seasonal/Cyclical Factors

The operations of the Group were not materially affected by any seasonal or cyclical factors.

A4. Unusual Items

There were no unusual and extraordinary items for the financial period under review.

A5. Changes in Estimates

There were no changes in estimates of amounts reported in the prior financial years which have a material effect in the financial period under review.

A6. Debt or Equity Securities

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

A7. Dividend Paid

A final tax exempt dividend in respect of financial year ended 31 December 2011 of 4% or RM0.02 per ordinary share of RM0.50 each amounting to RM1,784,896 has been paid on 5 July 2012.

A8. Segmental Reporting

Segmental information for the financial period ended 31 December 2012:-

Revenue	External RM'000	Others RM'000	Total RM'000
Trading & Installation	44,149	-	44,149
Lighting	1,332	-	1,332
	<u>45,481</u>	<u>-</u>	<u>45,481</u>
<b>RESULTS</b>			<b>Total RM'000</b>
Trading & Installation			(2,604)
Lighting			(457)
Others			<u>(3,318)</u>
Profit before taxation			<u>(6,379)</u>
Taxation			<u>326</u>
Profit for the financial period			<u><u>(6,053)</u></u>

**UNAUDITED INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2012**  
**EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT**

A9. Valuation of Property, Plant and Equipment

The valuation of property, plant and equipment has been brought forward from the preceding annual financial statements less accumulated depreciation and impairment losses.

A10. Material Subsequent Events

There were no material events subsequent to the current quarter ended 31 December 2012 up to the date of this announcement which is likely to substantially affect the results of the operations of the Group.

A11. Changes in Composition of the Group

The Company has via its wholly owned subsidiary, Noblecorp Lands Sdn Bhd (formerly known as Khidmat Edar (M) Sdn Bhd ) acquired the remaining 50% equity interest in Noblecorp Property (Sabah) Sdn Bhd (formerly known as Magic Triumph Sdn Bhd) on 29 February 2012 making it a wholly owned subsidiary.

The Company has on 29 June 2012 acquired an additional 10% equity interest in Emas Kiara Electrical Sdn Bhd (formerly known as Kiara Tex Sdn Bhd) ("EKEL") making it a 80% owned subsidiary.

The Company has via its wholly owned subsidiary, Innovative Industrial Textiles Sdn Bhd, acquired 100% equity interest in a dormant company, Asian Culture Food Sdn Bhd (formerly known as Beringin Leisure Park Sdn Bhd), on 23 July 2012.

The Company has via its subsidiary, EKEL, acquired 100% equity interest in a dormant company, Southcorp Sdn Bhd (formerly known as Beringin Leisure Farm Sdn Bhd) ("Southcorp"), on 22 August 2012. EKEL's shareholding in Southcorp was subsequently diluted to 80% on 1 October 2012 via allotment of new Ordinary Shares in Southcorp to both EKEL and a business partner.

There were no other changes in the composition of the Group during the financial period to-date.

A12. Contingent Liabilities

The Company has given corporate guarantees amounting to RM20.68 million to licensed banks for banking facilities granted to certain subsidiary companies. Consequently, the Company is contingently liable for the amount of banking facilities utilized by these subsidiary companies totaling RM6.88 million as at 31 Dec 2012.

A13. Capital Commitments

	<b>RM'000</b>
Capital expenditure in respect of purchase of property, plant and equipment:	
Contracted but not provided for	2,880

**UNAUDITED INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2012**  
**ADDITIONAL INFORMATION REQUIRED BY THE BURSA MALAYSIA'S**  
**LISTING REQUIREMENTS**

**B1. Review of Performance (Quarter 4, 2012 vs. Quarter 4, 2011)**

The Group recorded an increase in revenue to RM13.9 million for the current quarter ended 31 December 2012 as compared to previous year corresponding quarter of RM1.3 million. The Group registered a lower loss before tax of RM2.64 million for the current quarter as compared to loss before tax of RM3.95 million recorded in fourth quarter of 2011.

Subsequent to the divestment of the Group's geosynthetic manufacturing business in mid March 2011, balance order at completion date of divestment was substantially fulfilled resulting in lower revenue for previous year corresponding quarter. The higher revenue for the current quarter was mainly contributed by commencement of new project secured which involved design, engineering and installation services of geosynthetic products. The lighting business has just commenced during the year and has not contributed significantly to the financial results for the current quarter.

The higher loss before taxation for the fourth quarter of 2011 was mainly contributed by higher impairment of trade receivables and property, plant and equipment.

**B2. Comparison with Preceding Quarter's Results (Quarter 4, 2012 vs. Quarter 3, 2012)**

The Group registered a decrease in revenue to RM13.9 million for the current quarter as compared to RM14.1 million registered in preceding quarter. The Group registered an increase in loss before tax for the current quarter of RM2.64 million as compared to loss before tax of RM0.66 million in the preceding quarter.

The higher loss before taxation for the current quarter was mainly contributed by impairment of balance slow moving stocks and adjustment of costs upon finalisation of India project.

**B3. Prospects**

The Group will continue to be actively involved with the geosynthetic business by securing more projects of engineering and installation services which are expected to generate positive results.

The Group has also obtained an exclusive agency for the marketing and distribution of lighting products from Shanghai Yaming Lighting Co. Ltd, a leading lighting product manufacturer in China. The lighting business commenced in June 2012 and is expected to contribute to the Group's financial results.

Other business opportunities including property development projects are still being identified and evaluated.

**B4. Profit Forecast**

Not applicable for the Group.

**B5. Taxation**

	Year Ended 31.12.2012 RM '000	Year Ended 31.12.2011 RM '000
Current Period Taxation		
- in Malaysia	62	8,415
- Outside Malaysia	-	320
In respect of prior year		
- Income Tax	129	(275)
- Foreign Income Tax	(370)	-
	(241)	(275)
Deferred Taxation		
- originating / reversal	183	(3,562)
- changes in tax rates	-	(122)
- in respect of prior year	(330)	(81)
	<u>(326)</u>	<u>4,695</u>

During the current period the Group has made reversal of deferred tax.



**UNAUDITED INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2012**  
**ADDITIONAL INFORMATION REQUIRED BY THE BURSA MALAYSIA'S**  
**LISTING REQUIREMENTS**

B6. Status of Corporate Proposal

Proposed Acquisition of the Business of Manufacturing and Distribution of All Kinds of Foodstuff ("Business") and Assets used in the Business from Yik Khang Frozen Foodstuff Sdn Bhd ("Yik Khang")

Proposed Joint Venture with Yik Khang

On 19 October 2012, the Company announced that its wholly owned subsidiaries, Asian Culture Food Sdn Bhd (formerly known as Beringin Leisure Park Sdn Bhd) ("ACF") had entered into a Sale and Purchase Agreement with Yik Khang to acquire the business of manufacturing and distribution of various frozen foodstuff carried out by Yik Khang ("Business") and assets used in the Business for a total purchase consideration of RM2,300,000. RM1,300,000 of the total purchase consideration shall be satisfied by issuance and allotment of 1,300,000 new ordinary shares of RM1.00 each in ACF and balance RM1,000,000 shall be by cash payments.

In addition, Innovative Industrial Textiles Sdn Bhd ("IIT"), a wholly owned subsidiary of the Company and the holding company of ACF, had entered into a Shareholders Agreement with Yik Khang for a joint venture via participation in the equity in ACF to undertake the Business. Upon the completion of the above transaction, ACF would cease to be a wholly owned subsidiary of EKIB Group and the shareholding structure of ACF will be IIT holding 50% and Yik Khang holding 50%.

On 19 February 2013, ACF and IIT have entered into Deeds of Mutual Termination ("Deed") with Yik Khang for the termination of the Sale and Purchase Agreement and Shareholders Agreement.

B7. Borrowings

The Group's borrowings as at 31 December 2012 were as follows:

		As at 31.12.2012 RM'000
Secured		
Short Term borrowings	denominated in Ringgit Malaysia	344
Short Term - Hire purchase	denominated in Ringgit Malaysia	482
Long Term borrowings	denominated in Ringgit Malaysia	4,987
Long Term - Hire Purchase	denominated in Ringgit Malaysia	901
Total		<u>6,714</u>

B8. Material Litigation

Emas Kiara Sdn Bhd ("Plaintiff"), a wholly-owned subsidiary of EKIB, filed a Writ of Summons and Statement of Claim against Michael Joseph Monteiro and Heng Ji Keng, the Receivers and Managers of Lembah Beringin Sdn Bhd (Receivers and Managers appointed) (In Liquidation) ("Defendants"), at Kuala Lumpur High Court vide Civil Suit No. 22NCVC-722-06/2012 ("Suit"). In respond, the Defendants filed a Defence and Counter Claim Application and an Application of Striking Out of the Suit which is pending case management hearing.

The Plaintiff went on to file an Application for Recusal of the Defendants' solicitors ("Application of Recusal") but the Court had on 4 October 2012 dismissed the Application of Recusal. The Plaintiff made an appeal to the Court of Appeal but later withdrawn its appeal on 6 November 2012.

Farcoll Estate Sdn Bhd and 7 Others ("Farcoll") had on 17 October 2012 served a Notice of Application To Intervene the Suit. Following thereto, the Plaintiff filed an Application for Injunction and an Application to Leave in the Winding-up Court to include Lembah Beringin Sdn Bhd (In Liquidation) as the third defendant in the Suit. During the hearing held on 31 October 2012, the Court allowed Farcoll to intervene in the Suit subject to no cause paper will be served to Farcoll and their solicitors except the Plaintiff's Notice of Application for Injunction. On 11 January 2013, the Court allowed the Plaintiff's application to amend the Writ of Summons and Statement of Claim ("Writ") and Lembah Beringin Sdn Bhd (In Liquidation) shall be a party in the Suit. A new case management date will be fixed by the Court to hear the Application of Striking Out by the 1st and 2nd Defendants and Application for Injunction by the Plaintiff.

**UNAUDITED INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2012**  
**ADDITIONAL INFORMATION REQUIRED BY THE BURSA MALAYSIA'S**  
**LISTING REQUIREMENTS**

B9. Dividend

The Board does not recommend any dividend for the financial quarter under review.

B10. Earnings Per Share

Basic profit/(loss) per share of the Group is calculated by dividing the net profit/(loss) for the financial period by the weighted average number of shares in issue during the period.

	<u>3 months ended</u>		<u>Year to date ended</u>	
	31.12.2012	31.12.2011	31.12.2012	31.12.2011
Profit/(loss) attributable to equity holders of the parent (RM'000)	(2,295)	(1,350)	(5,963)	16,832
Weighted average number of shares in issue ('000)	89,245	89,245	89,245	88,417
Weighted average number of share deemed to have issued on ESOS grant date ('000)	122	288	122	1,717
Weighted average number of share for diluted earnings per share ('000)	89,367	89,533	89,367	90,134
Basic earnings per ordinary share (sen)	(2.57)	(1.51)	(6.68)	19.04
Diluted earnings per ordinary share (sen)	(2.57)	(1.51)	(6.67)	18.67

B 11. Retained Profit

The breakdown of retained profit of the Group as at reporting date, into realised and unrealised is as follows:

	As at 31.12.2012 RM'000	As at 31.12.2011 RM'000
Total retained profits/(accumulated losses)		
- Realised	40,349	43,697
- Unrealised	(118)	(208)
Total before consolidated adjustments		
- Realised	40,294	43,697
- Unrealised	(118)	(208)
Less : Consolidation adjustments	(3,587)	2,164
Total retained profits as per consolidated accounts	36,589	45,653

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

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

**UNAUDITED INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2012**  
**ADDITIONAL INFORMATION REQUIRED BY THE BURSA MALAYSIA'S**  
**LISTING REQUIREMENTS**

B 12. Profit for the period

	3 month ended	Year to date
	31.12.2012	31.12.2012
	RM ' 000	RM ' 000
This is arrived at after (charging)/crediting:		
Interest Income	397	1,494
Depreciation and amortisation	(340)	(878)
Provision for doubtful debts	(610)	(3,215)
Bad debts written off	-	(135)
Provision for inventories	(664)	(502)
Foreign exchange gain / (loss)	(29)	(72)

Other disclosure items pursuant to Appendix 9B Note 16 of the Listing Requirements of Bursa Malaysia Securities Berhad are not applicable.