

**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2013**  
(The figures have not been audited)

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 30.09.2013 RM'000	Preceding Year Corresponding Quarter 30.09.2012 RM'000	Current Year To Date 30.09.2013 RM'000	Preceding Year Corresponding Period 30.09.2012 RM'000
Revenue	10,923	11,786	24,282	25,473
Cost of sales	(8,702)	(11,126)	(20,177)	(23,054)
Gross profit	<u>2,221</u>	<u>660</u>	<u>4,105</u>	<u>2,419</u>
Operating expenses	(1,809)	(3,465)	(3,212)	(5,177)
Other operating income	213	1,560	383	1,317
Profit/(loss) from operations	<u>625</u>	<u>(1,245)</u>	<u>1,276</u>	<u>(1,441)</u>
Finance cost	(519)	(817)	(1,165)	(1,856)
Profit/(loss) before taxation	<u>106</u>	<u>(2,062)</u>	<u>111</u>	<u>(3,297)</u>
Taxation	-	-	-	-
Profit/(loss) after taxation	<u>106</u>	<u>(2,062)</u>	<u>111</u>	<u>(3,297)</u>
Minority interest	-	-	-	-
Net profit/(loss) for the period	<u><u>106</u></u>	<u><u>(2,062)</u></u>	<u><u>111</u></u>	<u><u>(3,297)</u></u>
<b>OTHER COMPREHENSIVE INCOME</b>				
<b>AVAILABLE-FOR -SALE INVESTMENT</b>				
Profit arising during the period	-	-	-	-
<b>TOTAL COMPREHENSIVE PROFIT/(LOSS) FOR THE PERIOD</b>	<u><u>106</u></u>	<u><u>(2,062)</u></u>	<u><u>111</u></u>	<u><u>(3,297)</u></u>
Weighted average number of shares ('000s)	<u>264,000</u>	<u>264,000</u>	<u>264,000</u>	<u>264,000</u>
Earning per share (sen)				
- Basic	<u>0.04</u>	<u>(0.78)</u>	<u>0.04</u>	<u>(1.25)</u>
- Diluted	<u>0.04</u>	<u>(0.78)</u>	<u>0.04</u>	<u>(1.25)</u>

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

**DPS RESOURCES BERHAD**  
(Company No. 630878-X)

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2013**  
(The figures have not been audited)

	As at 30.09.2013 RM'000	(Audited) As at 31.03.2013 RM'000
<b>Non-current assets</b>		
Property, plant and equipment	101,653	85,681
Prepaid land lease payments	5,704	5,704
	<u>107,357</u>	<u>91,385</u>
<b>Current assets</b>		
Inventories	5,253	6,686
Trade and other receivables	4,245	20,774
Cash, deposit and bank balances	1,016	176
Assets of disposal group classified as held for sale	26,538	38,427
	<u>37,052</u>	<u>66,063</u>
<b>Total Assets</b>	<u>144,409</u>	<u>157,448</u>
<b>EQUITY</b>		
Share capital	132,000	132,000
Reserves	(54,049)	(54,160)
<b>Total equity</b>	<u>77,951</u>	<u>77,840</u>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
Long term borrowings	25,279	25,297
Deferred tax liability	-	-
	<u>25,279</u>	<u>25,297</u>
<b>Current liabilities</b>		
Borrowings	14,012	14,181
Trade and other payables	18,577	22,164
Provision for taxation	30	30
Liabilities of disposal group classified as held for sale	8,560	17,936
	<u>41,179</u>	<u>54,311</u>
<b>Total Liabilities</b>	<u>66,458</u>	<u>79,608</u>
<b>Total Equity &amp; Liabilities</b>	<u>144,409</u>	<u>157,448</u>
	-	
<b>Net Tangible Assets per share attributable to ordinary equity holders of the parent (RM)</b>	<u>0.30</u>	<u>0.29</u>

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

**DPS RESOURCES BERHAD**  
(Company No. 630878-X)

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**  
**FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2013**  
(The figures have not been audited)

	Share Capital RM'000	<u>Distributable</u> Accumulated Losses RM'000	← Share Premium RM'000	<u>Non-Distributable</u> Revaluation Reserve RM'000	Fair value Reserve RM'000 →	Total RM'000
<b>Balance as at 1 April 2012</b>	<b>132,000</b>	<b>(27,705)</b>	<b>185</b>	<b>5,475</b>	-	<b>109,955</b>
Net loss for the financial year	-	(31,017)	-	(1,098)	-	(32,115)
<b>Balance as at 31 March 2013</b>	<b>132,000</b>	<b>(58,722)</b>	<b>185</b>	<b>4,377</b>	-	<b>77,840</b>
Net profit for the financial period	-	111	-	-	-	111
<b>Balance as at 30 September 2013</b>	<b>132,000</b>	<b>(58,611)</b>	<b>185</b>	<b>4,377</b>	-	<b>77,951</b>

The unaudited Condensed Consolidated Statement of Changes In Equity should be read in conjunction with the Annual Financial Statements for the year ended 31 March 2013.

**DPS RESOURCES BERHAD**  
(Company No. 630878-X)

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW**  
**FOR THE SECOND QUARTER ENDED 30 SEPTEMBER 2013**  
(The figures have not been audited)

	Current Current Year To Date 30.09.2013 RM'000	Cumulative Preceding Year Ended 31.03.2013 RM'000
<b>Net cash generated from/(used in) operating activities</b>	4,981	(1,970)
<b>Net cash (used in)/generated from investing activities</b>	(97)	7,681
<b>Net cash (used in) financing activities</b>	(5,144)	(6,806)
<b>Net decrease in cash and cash equivalents</b>	<u>(260)</u>	<u>(1,095)</u>
<b>Cash and bank balances as at 1 April 2013</b>	(1,372)	(277)
<b>Cash and cash equivalents as at 30 September 2013</b>	<u><u>(1,632)</u></u>	<u><u>(1,372)</u></u>
<b><u>Reconciliation :</u></b>		
Cash and bank balances	1,016	176
Bank overdrafts	(2,678)	(1,640)
Cash and cash equivalents portion of assets of disposal group classified as held for sale	30	92
<b>Cash and cash equivalents as at 30 September 2013</b>	<u><u>(1,632)</u></u>	<u><u>(1,372)</u></u>

The unaudited Condensed Consolidated Statement Of Cash Flow should be read in conjunction with the Annual Financial Statements for the year ended 31 March 2013 and the accompanying explanatory notes attached to the interim financial statements.

**A1. Changes in accounting policies**

The interim financial statements are prepared in accordance with Malaysian Financial Reporting Standards (“MFRS”) 134: Interim Financial Reporting and paragraph 9.22 of the Bursa Malaysia Securities Berhad’s (“Bursa Malaysia”) Listing Requirements and should be read in conjunction with the Group’s annual audited financial statements for the year ended 31 March 2013 and the accompanying notes attached to the unaudited condensed consolidated financial statements.

As of 1 April 2013, the Group has adopted the following MFRSs and amendments which are effective for annual periods beginning on or after 1 April 2013.

Amendments to MFRS 101	Presentation of Items of Other Comprehensive Income
MFRS 3	Business Combinations
MFRS 10	Consolidated Financial Statements
MFRS 11	Joint Arrangements
MFRS 12	Disclosure of Interests in Other Entities
MFRS 13	Fair Value Measurement
MFRS 119 (as revised in 2011)	Employee Benefits
MFRS 127 (as revised in 2011)	Separate Financial Statements
MFRS 128 (as revised in 2011)	Investment in Associates and Joint Ventures
Amendments to MFRS 1	First-time Adoption of MFRS - Government Loans
Amendments to MFRS 1	First-time Adoption of MFRS - Annual improvements 2009 - 2011 Cycle
Amendments to MFRS 7	Financial Instruments: Disclosures - Offsetting Financial Assets and Liabilities
Amendments to MFRS 10	Consolidated Financial Statements: Transition Guidance
Amendments to MFRS 11	Joint Arrangements: Transition Guidance
Amendments to MFRS 12	Disclosures of Interest in Other Entities: Transition Guidance
Amendments to MFRS 101	Annual Improvements 2009 - 2011 Cycle
Amendments to MFRS 116	Annual Improvements 2009 - 2011 Cycle
Amendments to MFRS 132	Annual Improvements 2009 - 2011 Cycle
Amendments to MFRS 134	Annual Improvements 2009 - 2011 Cycle
IC Interpretation 2	Annual Improvements 2009 - 2011 Cycle
IC Interpretation 20	Stripping costs in the Production Phase of a Surface Mine

The adoption of the above MFRSs and amendments does not have any material impact on the financial statements.

The following Standards, Amendments and Issue Committee (“IC”) Interpretations have been issued by the Malaysian Accounting Board (MASB) but are not yet effective and have not been adopted by the Group.

Effective for financial periods beginning on or after 1 January 2014

MFRS 10	Investment Entities
MFRS 12	Investment Entities
Amendments to MFRS 127	Investment Entities
Amendments to MFRS 132	Financial Instruments: Presentation - Offsetting Financial Assets and Financial Liabilities

Effective for financial periods beginning on or after 1 January 2015

MFRS 9	Financial Instruments
Amendments to MFRS 9	Mandatory Effective Date of MFRS 9 and Transition Disclosures

The Group will adopt the above pronouncements when they become effective in the respective financial periods. These pronouncements are not expected to have any effect to the financial statements of the Group upon their initial application.

**A2. Auditors’ Report on Preceding Annual Financial Statements**

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

**A3. Comments about Seasonality or Cyclicity**

The Group’s performance is not subject to seasonality or cyclicity.

**A4. Unusual Items Due to Their Nature, Size or Incidence**

There were no unusual items affecting assets, liabilities, equity, net income, or cash flows during the current quarter under review due to their nature, size or incidence.

**A5. Changes in Estimates**

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

## A6. Debt and Equity Securities

There were no issuance, cancellation, repurchase, resale or repayment of debt securities nor any movement in the share capital for the quarter and financial period under review.

## A7. Dividends Paid

There were no dividends paid during the quarter under review.

## A8. Segmental Reporting

The Group operates wholly in Malaysia. The principal activities of the Group consist of those relating to manufacturing of wood based products and agro-based farming. The Group's segmental reporting for business segments is as below :

### Current Year Quarter ended 30 September 2013

<b>Business Segments</b>	<b>Investment Holding</b>	<b>Manufacturing</b>	<b>Property Investment</b>	<b>Agro-based Industries</b>	<b>Adjustments and Eliminations</b>	<b>Per consolidated Financial Statements</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
<b>Revenue :</b>						
External Sales	-	10,643	56	224	-	10,923
Inter-segment	105	-	-	-	(105)	-
Total Revenue	<u>105</u>	<u>10,643</u>	<u>56</u>	<u>224</u>	<u>(105)</u>	<u>10,923</u>
<b>Results :</b>						
Segment results	(198)	803	54	(34)		625
Finance cost						<u>(519)</u>
Profit before tax						106
Taxation						-
Net profit for the period						<u>106</u>

### Preceding Year Corresponding Quarter 30 September 2012

<b>Business Segments</b>	<b>Investment Holding</b>	<b>Manufacturing</b>	<b>Property Investment</b>	<b>Agro-based Industries</b>	<b>Adjustments and Eliminations</b>	<b>Per consolidated Financial Statements</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
<b>Revenue :</b>						
External Sales	-	11,511	146	130	-	11,786
Inter-segment	105	-	-	-	(105)	-
Total Revenue	<u>105</u>	<u>11,511</u>	<u>146</u>	<u>130</u>	<u>(105)</u>	<u>11,786</u>
<b>Results :</b>						
Segment results	1,209	(1,971)	18	(501)		(1,245)
Finance cost						<u>(817)</u>
Profit before tax						(2,061)
Taxation						-
Net profit for the period						<u>(2,061)</u>

## A9. Valuations of Property, Plant and Equipment

There were no changes in the valuation of property, plant and equipment since the last audited financial statements for the year ended 31 March 2013.

## A10. Subsequent Events

There were no material events subsequent to the end of the current quarter under review up to date of this quarterly report other than the corporate proposals disclosed in B6.

## A11. Changes in Composition of the Group

There were no changes in the composition of the Group since the last audited financial statements for the year ended 31 March 2013.

## A12. Changes in Contingent Liabilities and Contingent Assets

There were no contingent liabilities and contingent assets of a material nature since the last audited financial statements for the year ended 31 March 2013 other than those disclosed in B9.

### A13. Capital Commitments

Capital commitments of the Group are as follows:

	As at 30.09.2013 RM'000	(As restated) As at 31.03.2013 RM'000
Approved and contracted for	-	19,340
- Other receivables	-	(18,906)
Capital commitments	-	434

The reconstruction and reinstallation of certain portion of the factory, plant & machinery that were previously damaged by the fire occurred in July 2011 is completed in August 2013 and the whole amount of RM19.340m has been capitalised to property, plant and equipment.

## PART B: ADDITIONAL INFORMATION REQUIRED BY BMSB'S LISTING REQUIREMENTS

### B1 Review of Performance for Comparison with Preceding Year Corresponding Period

Revenue for the current quarter is 7.32% (RM0.863m) lesser compared to preceding year corresponding quarter, with gross profit margin increased from 5.60% to 20.33% for the current quarter. Though with decrease in revenue, the operating expenses and finance cost for the current quarter has reduced by a greater margin resulting in the result being improved from net loss of RM2.062m to net profit of RM0.104m.

### B2 Review of Performance for Comparison with Immediate Preceding Quarter's Results

	Current Year Quarter 30.09.2013 RM'000	Immediate Preceding Quarter 30.06.2013 RM'000
<b>REVENUE</b>		
Manufacturing and trading	10,643	13,146
Property investment	56	84
Agro-based industries	224	129
Investment holdings	-	-
	10,923	13,359
<b>COST OF SALES</b>	(8,702)	(11,476)
<b>GROSS PROFIT</b>	2,221	1,883
<b>PROFIT BEFORE TAX ("PBT")</b>		
Manufacturing and trading - operations	210	19
Property investment	129	(6)
Agro-based industries	(34)	65
Investment holdings	(199)	(73)
Total	106	5

For the current quarter, the revenue of the Group is RM10.923m (Q114: RM13.359m) and gross profit is RM2.221m (Q114 : RM1.883m). This represents revenue decrease of 18.23% but gross profit margin increase from 14.10% to 20.33% compared to the preceding quarter. The increase in gross profit margin during the current quarter is due to the appreciation of US Dollar (USD) against Ringgit Malaysia (RM) from RM3.1605 (Q114) to current quarter of RM3.2595.

### B3 Commentary on Prospects

The Group continues to operate in a challenging environment due to uncertainty in the global economy but the outlook is promising if the USD vs RM continues to be strong.

### B4 Taxation

	Current Quarter 30.09.2013 RM'000	Current Year To Date 30.09.2013 RM'000
Tax charge for the financial period	-	-

### B5 Purchase or Disposal of Quoted Securities

- There were no purchases or disposals of quoted securities for the current quarter under review.
- There were no investments in quoted securities as at the end of the financial period.

## B6 Corporate Proposal

The Group has announced the following corporate proposals ("Proposals") on 13 September 2013:

- (i) proposed reduction of the issued and paid-up share capital of the Group ("DPS") via the cancellation of RM0.40 of the par value of each existing ordinary share of RM0.50 each to RM0.10 each in DPS ("DPS shares") pursuant to Section 64 of the Companies Act, 1965;
- (ii) proposed joint ventures ("JV") between:
  - (a) DPS Development Venture Sdn Bhd (formerly known as Toko Industries Sdn Bhd) ("DPS Development"), a wholly-owned subsidiary of DPS via Shantawood Manufacturing Sdn Bhd and DPS Realty Sdn Bhd ("DPSR") to jointly develop the first (1st) phase of the land known as Lot no. 21784, Mukim of Rasah, District of Seremban, State of Negeri Sembilan Darul Khusus held under geran Mukim 53354;
  - (b) DPS Development and DPSR to jointly develop three (3) parcels of land known as Lot 491, Lot 694 and Lot 695, Mukim of Krubong, State of Melaka Bandaraya Bersejarah held under geran Mukim Malacca Customary Land 394, 107 and 108 respectively; and
  - (c) DPS Development and DPSR to jointly develop three (3) parcels of land known as Lot 3949, Lot 3950 and Lot 3951, Mukim of Tanjong Minyak, District of Melaka Tengah, State of Melaka Bandaraya Bersejarah held under Pajakan Mukim 2297, 2298 and 2299 respectively;
- (iii) proposed renounceable rights issue of up to 660,000,000 new DPS shares ("rights shares") on the basis of two (2) rights shares for every one (1) existing DPS share held, together with up to 396,000,000 free detachable warrants ("rights warrants") on the basis of three(3) rights warrants for every five (5) rights shares subscribed at an entitlement date to be determined later;
- (iv) proposed diversification of the principal activities of DPS and its subsidiaries to include property development;
- (v) proposed amendment to the Memorandum of Association of DPS to facilitate the implementation of the proposed par value reduction; and
- (vi) proposed exemption to Datuk (Dr) Sow Chin Chuan and persons acting in concert with him, namely Datin Chu Kim Guek and Eric Sow Yong Shing from the obligation to undertake a mandatory take-over offer to acquire the remaining DPS shares and convertible securities in DPS not already owned by them under paragraph 16.1 of Practice Note 9 of the Malaysian Code on Take-overs and Mergers 2010.

As at the date of this quarterly report, the Proposals have yet to be approved by the relevant authorities.

## B7 Group Borrowings and Debt Securities

Total Group borrowings as at 30 September 2013 were as follows :-

	Secured RM'000	Unsecured RM'000	As at 30.09.13 Total RM'000
<b>Short term borrowings</b>			
Bank Overdrafts	817	1,861	2,678
Bankers Acceptance	2,254	5,447	7,701
Finance Lease Creditors	75	-	75
Term Loans	2,768	790	3,558
	<u>5,914</u>	<u>8,098</u>	<u>14,012</u>
<b>Long term borrowings</b>			
Finance Lease Creditors	237	-	237
Term Loans	23,244	1,798	25,042
	<u>23,481</u>	<u>1,798</u>	<u>25,279</u>
<b>Total borrowings</b>	<u>29,395</u>	<u>9,896</u>	<u>39,291</u>

## B8 Derivative Financial Assets

Details of outstanding derivative financial instruments as at 30 September 2013:

Foreign Exchange Forward Contracts :	Contracted Value RM '000	Fair value RM '000	Changes in Fair Value RM '000
Within 1 year			
- Used to hedge trade receivables	-	-	-

Forward foreign exchange contracts are entered into with licensed banks to hedge part of the Group's sales from exchange rate movements. As the exchange rates are pre-determined under such contracts, the Group is not exposed to any market risk. Given that the contracts are entered into with licensed banks, the Management are of the view that credit risk is minimal.



## B9 Material Litigation

Save as disclosed below, neither the Group nor its subsidiary companies are engaged in any material litigation, claims or arbitration either as plaintiff or defendant, which has a material effect on the financial position of the Group and of the Company and the Board is not aware of any proceedings pending or threatened, or of any facts likely to give rise to any proceedings, which might materially and adversely affect the business or financial position of the Group:

A subsidiary, Shantawood Manufacturing Sdn. Bhd. ("SMSB"), had on 21 December 2012 filed a suit at the High Court in Shah Alam against Hong Leong MSIG Takaful Berhad ("MSIG") to recover the loss and damages of RM24,219,074.00 ("Fire Claim") as a result of MSIG repudiating the claims made by SMSB under the fire insurance policies taken up by SMSB from MSIG for the Fire Incidents. MSIG had on 25 February 2013 filed its Statement of Defence disputing the Fire Claim.

The matter is fixed for case management on 10 January 2014 and for trial on 3 March 2014 to 21 March 2014. The solicitors acting for SMSB is of the opinion that based on the current documents provided, but subject to the availability of the key witnesses and witness testimonies, SMSB has a fair chance of success in its claim against MSIG.

SMSB had written off its PPE which were damaged during the Fire Incidents in the fifteen (15)-month financial period ended 31 March 2012 and financial year ended 31 March 2013. The Fire Claim if successful shall be recognised as other income to SMSB.

## B10 Changes in Contingent Assets and Contingent Liabilities

There were no changes in contingent assets and contingent liabilities since the last quarterly report other than those contingent assets as disclosed in B9.

## B11 Dividend Payable

No dividend was paid during the financial year and the Directors do not recommend any dividend to be paid for the year under review.

## B12 Earnings per Share

### a) Basic

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

	Individual Current Year Quarter 30.09.2013	Cumulative Current Year To Date 30.09.2013
Profit attributable to ordinary equity holders of the parent (RM'000)	106	111
Weighted average number of ordinary shares of RM0.50 each in issue ('000)	264,000	264,000
Basic Earnings Per Share (sen)	0.04	0.04

### b) Diluted

The calculation of the diluted earnings per share is based on the profit attributable to ordinary equity holders of the parent for the current quarter and cumulative year to date divided by the adjusted weighted average number of ordinary shares of RM0.50 each in issue and issuable under the exercise of share options granted under the DPS Employees' Share Option Scheme.

	Individual Current Year Quarter 30.09.2013	Cumulative Current Year To Date 30.09.2013
Profit attributable to ordinary equity holders of the parent (RM'000)	106	111
Weighted average number of ordinary shares of RM0.50 each in issue ('000)	264,000	264,000
Basic Earnings Per Share (sen)	0.04	0.04
Diluted Earnings Per Share (sen)	0.04	0.04

### B13 Disclosure of Realised and Unrealised Profits

On 25 March 2010, Bursa Malaysia Securities Berhad (Bursa Malaysia) issued a directive to all listed issuers and requires to disclose the breakdown of the unappropriated profits or accumulated losses as at the end of the reporting period, into realised and unrealised profits and losses. On 20 December 2010, Bursa Malaysia further issued guidance on the disclosure and the format required.

The determination of realised and unrealised profits is complied based on Guidance of Special Matter No. 1. Determination of Realised and Unrealised Profits and 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 is solely for complying with the disclosure requirements stipulated in the directive of Bursa Malaysia and should not be applied for any other purposes.

The Group's accumulated losses as at reporting date may be analysed as follows:

	<b>Group 30.09.2013 RM'000</b>	<b>Group 31.03.2013 RM'000</b>
Total accumulated loss		
- Realised loss	(32,309)	(33,380)
- Unrealised profits	<u>3,218</u>	<u>2,999</u>
	(29,091)	(30,381)
Less : Consolidation adjustments	<u>(29,520)</u>	<u>(28,341)</u>
Total Group's accumulated losses as per statements of financial position	<u>(58,611)</u>	<u>(58,722)</u>

### B14 Profit/(loss) for the Period

	Current Year Quarter 30.09.2013 RM'000	Preceding Year Corresponding Quarter 30.09.2012 RM'000	Current Year To Date 30.09.2013 RM'000	Preceding Year Corresponding Period 30.09.2012 RM'000
<b>Profit/(loss) for the period is arrived at after crediting :</b>				
Realised gain on foreign exchange	(142)	-	(219)	-
<b>and after charging :</b>				
Amortisation of prepaid lease payment	33	33	66	66
Depreciation	1,560	817	2,723	1,834
Loss on disposal of a subsidiary	80	-	80	-
Loss on foreign exchange	70	15	188	15