

P.A. RESOURCES BERHAD (Company No. 664612-X)  
(Incorporated in Malaysia)

**P.A. RESOURCES BERHAD**  
UNAUDITED INTERIM FINANCIAL STATEMENT

**FOR FINANCIAL PERIOD ENDED 30 JUNE 2015**

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

**AS AT 30 JUNE 2015**

(The figures have not been audited)

	<b>As at 30-Jun-15 (Unaudited) RM'000</b>	<b>As at 31-Mar-15 (Audited) RM'000</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	75,098	76,136
Deferred tax assets	1,208	844
	<u>76,306</u>	<u>76,980</u>
<b>Current assets</b>		
Inventories	14,725	19,107
Trade receivables	56,660	47,176
Other receivables, deposits and prepayments	9,350	9,522
Tax refund receivables	1,737	1,584
Cash and bank balances	5,159	5,652
	<u>87,631</u>	<u>83,041</u>
<b>Total assets</b>	<u><u>163,937</u></u>	<u><u>160,021</u></u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to equity holders of the parent</b>		
Share capital	94,653	94,653
Reserves	(5,278)	(5,927)
	<u>89,376</u>	<u>88,726</u>
Non-controlling interest	(2,357)	(2,357)
<b>Total equity</b>	<u><u>87,019</u></u>	<u><u>86,369</u></u>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
Borrowings	2,688	2,972
Deferred taxation	-	-
	<u>2,688</u>	<u>2,972</u>
<b>Current liabilities</b>		
Trade payables	11,591	13,490
Other payables and accruals	17,499	11,095
Borrowings	44,760	46,095
Provisions	-	-
Taxation	380	-
	<u>74,230</u>	<u>70,680</u>
<b>Total liabilities</b>	<u>76,918</u>	<u>73,652</u>
<b>Total equity and liabilities</b>	<u><u>163,937</u></u>	<u><u>160,021</u></u>
<b>Net assets per share attributable to equity holders of the Company (sen)</b>	<u><u>9.86</u></u>	<u><u>9.79</u></u>

The condensed consolidated Statement of Financial Position should be read in conjunction with the Audited financial statements for the financial year ended 31 March 2015 and the accompanying explanatory notes attached to the interim financial statements.

**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME  
FOR THE PERIOD ENDED 30 JUNE 2015**

(The figures have not been audited)

	<b>Quarter</b>		<b>Year-to-date</b>	
	<b>3 months ended</b>		<b>3 months ended</b>	
	<b>30-Jun-15</b>	<b>30-Jun-14</b>	<b>30-Jun-15</b>	<b>30-Jun-14</b>
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
<b>Revenue</b>	35,985	36,350	35,985	36,350
<b>Cost of sales</b>	(33,275)	(30,776)	(33,275)	(30,776)
<b>Gross profit</b>	<u>2,710</u>	<u>5,574</u>	<u>2,710</u>	<u>5,574</u>
<b>Other income</b>	81	155	81	155
<b>Other operating expenses</b>	940	(1,127)	940	(1,127)
<b>Distribution and administrative expenses</b>	(2,288)	(3,174)	(2,288)	(3,174)
<b>Operating profit</b>	<u>1,443</u>	<u>1,428</u>	<u>1,443</u>	<u>1,428</u>
<b>Finance costs</b>	(793)	(692)	(793)	(692)
<b>Profit before taxation</b>	<u>650</u>	<u>736</u>	<u>650</u>	<u>736</u>
<b>Tax expenses</b>	-	-	-	-
<b>Profit for the period</b>	<u>650</u>	<u>736</u>	<u>650</u>	<u>736</u>
<b>Other comprehensive income</b>				
Deferred tax on revaluation surplus transferred	-	-	-	-
<b>Total comprehensive profit for the period</b>	<u>650</u>	<u>736</u>	<u>650</u>	<u>736</u>
<b>Profit attributable to:</b>				
Owner of the Company	650	721	650	721
Non-controlling interest	-	15	-	15
	<u>650</u>	<u>736</u>	<u>650</u>	<u>736</u>
<b>Total comprehensive profit attributable to:</b>				
Owner of the Company	650	721	650	721
Non-controlling interest	-	15	-	15
	<u>650</u>	<u>736</u>	<u>650</u>	<u>736</u>
<b>Net profit per share for profit attributable to the owners of the Company:</b>				
Net profit per share (sen)	0.07	0.08	0.07	0.08

The condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the audited financial statements for the financial year ended 31 March 2015 and the accompanying explanatory notes attached to the interim financial statements.

**P.A. RESOURCES BERHAD (664612-X)**

(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE PERIOD ENDED 30 JUNE 2015**

(The figure have not been audited)

	Attributable to equity holders of the Company							Distributable Retained Earnings RM'000	Non- controlling interests RM'000	Total Equity RM'000
	Share Capital RM'000	Share Premium RM'000	Treasury Shares RM'000	Revaluation Reserves RM'000	Translation Reserve RM'000	Capital Redemption Reserve RM'000	Other Capital Reserve RM'000			
<b>As at 1 April 2014</b>	94,653	1,490	-	3,941	(53)	2,890	12,065	(11,763)	(1,558)	101,665
Total comprehensive profit for the year	-	-	-	-	-	-	-	721	15	736
<b>As at 30 June 2014</b>	94,653	1,490	-	3,941	(53)	2,890	12,065	(11,042)	(1,543)	102,401
<b>As at 1 April 2015</b>	94,653	1,490	-	3,877	(53)	2,890	12,065	(26,196)	(2,357)	86,369
Total comprehensive loss for the year	-	-	-	-	-	-	-	650	-	650
<b>As at 30 June 2015</b>	94,653	1,490	-	3,877	(53)	2,890	12,065	(25,546)	(2,357)	87,019

The condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the financial year ended 31 March 2015 and the accompanying explanatory notes attached to the interim financial statements.

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW  
FOR THE PERIOD ENDED 30 JUNE 2015**

(The figures have not been audited)

	<b>3 months ended</b>	
	<b>30-Jun-15</b> (Unaudited) <b>RM'000</b>	<b>30-Jun-14</b> (Unaudited) <b>RM'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipt from customers and others	35,047	33,569
Payment to suppliers, contractors and employees	(33,787)	(30,715)
Interest paid	(817)	(671)
Income tax paid	(120)	(126)
Net cash generated from / (used in ) operating activities	323	2,057
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	24	22
Additional investment in a subsidiary companies	-	-
Purchase of property, plant and equipment (Note A)	(713)	(647)
Proceeds from disposal of property, plant and equipment	-	-
Acquisition of non controlling interests	-	-
(Advances to) / Repayment of loan	-	-
Net cash used in investing activities	(689)	(625)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Net proceed from trade bills payables	341	(1,711)
Drawdown of hire purchase	-	-
Drawdown of term loan	-	-
Repayment of term loans	(514)	(597)
Repayment of hire purchase liabilities	81	(58)
Corporate exercise transaction cost	-	-
Proceeds from issuance of right issues	-	-
Increase in fixed deposits pledged	(728)	(22)
Net cash generated from financing activities	(820)	(2,388)
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>	(1,186)	(956)
Effect of foreign exchange fluctuations	20	24
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD</b>	(8,391)	(6,764)
<b>CASH AND CASH EQUIVALENTS AT END OF THE PERIOD</b>	(9,557)	(7,696)
<b>ANALYSIS OF CASH AND CASH EQUIVALENTS</b>		
Bank overdrafts	(10,859)	(9,572)
Deposits, cash in hand and at banks	5,159	4,932
Fixed deposits pledged	(3,857)	(3,056)
	(9,557)	(7,696)

**NOTE TO THE CASH FLOW STATEMENTS**

**NOTE A - PURCHASE OF PROPERTY, PLANT AND EQUIPMENT**

	<b>3 months ended</b>	
	<b>30-Jun-15</b> (Unaudited) <b>RM'000</b>	<b>30-Jun-14</b> (Unaudited) <b>RM'000</b>
The Group acquired property, plant and equipment by way of the following:		
Hire purchase	-	-
Cash equivalents payments	713	647
At cost	713	647

The condensed consolidated statements of cash flows should be read in conjunction with the audited financial statements for the financial year ended 31 March 2015 and the accompanying explanatory notes attached to the interim financial statements.

**NOTES TO THE INTERIM FINANCIAL REPORT**  
(The figures have not been audited)

**PART A – EXPLANATORY NOTES PURSUANT TO MFRS 134**

**1. BASIS OF PREPARATION**

The interim financial report is unaudited and has been prepared in accordance with the requirements of Malaysian Financial Reporting Standards (“MFRS”) 134, Interim Financial Reporting and paragraph 9.22 of the 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 financial year ended 31 March 2015 which was prepared in accordance with Financial Reporting Standards (“FRS”).

**2. SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies and methods of computation adopted for the interim financial report are consistent with those of the audited financial statements for the financial year ended 31 March 2015, except for the changes in accounting policies and presentation resulting from the adoption of relevant MFRS, IC Interpretation and Amendments to MFRS that are applicable and effective for the Group’s financial period on or after 1 April 2015 as follows:

Amendments to MFRS 119	Defined Benefit Plan : Employee Contribution
Amendments to MFRSs	Annual Improvements to MFRSs 2010 – 2012 Cycle
Amendments to MFRSs	Annual Improvements to MFRSs 2011 – 2013 Cycle

The adoptions of these standards, amendments and interpretations have no material impact to these interim financial statements

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

The auditors' report for the audited financial statements of the Group for the financial year ended 31 March 2015 was not subject to any qualification.

**4. COMMENTS ABOUT SEASONAL OR CYCLICAL FACTORS**

The business of the Group was not affected materially by any seasonally or cyclical factors for the financial quarter under review.

**5. UNUSUAL ITEMS DUE TO THEIR NATURE, SIZE OR INCIDENCE**

There are no unusual items affecting assets, liabilities, equity, net income, or cash flows during the current financial quarter and financial period-to-date.

**6. CHANGES IN ESTIMATES**

There was no material changes in the estimates used for the presentation of this interim financial statement.

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**7. DEBT AND EQUITY SECURITIES**

There were no issuances, cancellations, repurchases, resales and repayments of debt and equity securities for the financial quarter ended 30 June 2015.

**8. DIVIDENDS PAID**

No dividend was paid during the current financial period.

**9. SEGMENTAL INFORMATION**

MFRS 8 requires separate reporting of segmental information for operating segments. Operating segments reflects the Group's management structure and the way financial information is regularly reviewed by the Group's chief operating decision maker, which is defined as the Executive Board.

The Group is focused in six areas of activity, extrusion and fabrication, aluminum billets and tolling, construction contract, renewable energy and others.

<b><u>3 months</u></b> <b><u>year ended</u></b> <b><u>30.6.2015</u></b>	<b>Extrusion and fabrication</b> <b>RM'000</b>	<b>Aluminium billets and tolling</b> <b>RM'000</b>	<b>Construction contract</b> <b>RM'000</b>	<b>Renewable Energy</b> <b>RM'000</b>	<b>Money Lending</b> <b>RM'000</b>	<b>Others</b> <b>RM'000</b>	<b>Total</b> <b>RM'000</b>
<b>Revenue</b>							
Total Sales	35,808	21,137	5,937	1,935	-	-	64,817
Inter-segment sales	(7,791)	(21,041)	-	-	-	-	(28,832)
External sales	28,017	96	5,937	1,935	-	-	35,985
<b>Results</b>							
Profit/(Loss) from operation	19	438	515	324	(2)	149	1,443
Finance costs	(416)	(167)	(5)	(205)	-	-	(793)
Taxation	-	-	-	-	-	-	-
<b>Loss after taxation</b>							<b>650</b>
<b>Assets</b>							
Segment assets	96,743	52,768	22,673	21,461	4,507	(35,423)	162,729
<b>Liabilities</b>							
Segment liabilities	(86,881)	(34,037)	(30,019)	(16,339)	(2,579)	94,145	(75,710)

**P.A. RESOURCES BERHAD (664612-X)**  
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**9. SEGMENTAL INFORMATION (Cont'd)**

<u>3 months</u> <u>year ended</u> <u>30.6.2015</u>	<b>Extrusion and fabrication</b> RM'000	<b>Aluminium billets and tolling</b> RM'000	<b>Construction contract</b> RM'000	<b>Renewable Energy</b> RM'000	<b>Money Lending</b> RM'000	<b>Others</b> RM'000	<b>Total</b> RM'000
<b>Assets</b>							
<b>Other information:</b>							
Capital expenditure	641	-	7	65	-	-	713
Depreciation	1,480	205	63	21	-	-	1,769

<u>3 months</u> <u>period ended</u> <u>30.6.2014</u>	<b>Extrusion and fabrication</b> RM'000	<b>Aluminium billets and tolling</b> RM'000	<b>Construction contract</b> RM'000	<b>Renewable Energy</b> RM'000	<b>Others</b> RM'000	<b>Total</b> RM'000
<b>Revenue</b>						
Total Sales	35,641	19,209	2,425	4,931	-	62,206
Inter-segment sales	(6,892)	(18,964)	-	-	-	(25,856)
External sales	28,749	245	2,425	4,931	-	36,350
<b>Results</b>						
Profit/(Loss) from operation	802	262	86	319	(41)	1,428
Finance costs	(447)	(155)	(14)	(76)	-	(692)
Taxation	-	-	-	-	-	-
<b>Profit after taxation</b>						<u>736</u>
<b>Assets</b>						
Segment assets	108,619	28,378	11,695	37,891	38	186,621
<b>Liabilities</b>						
Segment liabilities	(38,213)	(14,360)	(2,874)	(28,640)	(128)	(84,215)
<b>Other information:</b>						
Capital expenditure	645	-	-	2	-	647
Depreciation	1,439	204	49	9	1	1,702



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

Property, plant and equipment are stated at cost less accumulated depreciation.

The valuations of land and building have been brought forward without amendment from the previous audited financial statements.

**11. SUBSEQUENT EVENTS**

There were no material events subsequent to the end of the current financial quarter.

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

There was no change to the composition of the group during the quarter under review.

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

There were no material changes in contingent liabilities or contingent assets since the last statement of financial position as at 31 March 2015.

**14. CAPITAL COMMITMENTS**

There was no material capital commitment for the quarter under review.

**PART B - NOTES PURSUANT TO THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**

**15. PERFORMANCE REVIEW**

	Year To Date 30-June Revenue		Year To Date 30-June Operating Profit / (Loss)	
	2015	2014	2015	2014
	RM'000	RM'000	RM'000	RM'000
Extrusion and fabrication	28,017	28,749	19	802
Aluminium billets and tolling	96	245	438	262
Construction contract	5,937	2,425	515	86
Renewable energy	1,935	4,931	324	319
Money lending	-	-	(2)	-
Others	-	-	149	(41)
	<u>35,985</u>	<u>36,350</u>	<u>1,443</u>	<u>1,428</u>

**Extrusion and fabrication**

For the period under review, this segment recorded a slightly lower turnover of RM28.0m compared to RM28.7m in the same period in the previous year. Operating profits was RM0.02m compared to RM0.8m previously. The lower operating profit for the current quarter were due to lower sales and rejects arising from quality issues with a major customer.

**Aluminium billet and tolling**

This segment recorded total internal and external sales of RM21.1m which is higher than the previous year's total of RM19.2m. With the higher turnover, operating profits is correspondingly higher at RM0.4m compared to RM0.2m in the previous year.

**Construction contract**

Turnover for this segment was RM5.9m for the quarter under review which is substantially higher than the RM2.4m recorded in the corresponding period in the previous year. In line with the higher turnover, operating profit is also much higher at RM0.5m.

**Renewable Energy**

This sector recorded sales of RM1.9m compared to RM4.9 m previously. Despite the lower sales, operating profit was marginally higher than the corresponding period in the previous year.

**Money Lending**

There was no new loans disbursed during the current quarter and losses were insignificant.

**Others**

This was mainly expenses incurred by the holding company and other dormant companies.

**16. QUARTERLY RESULTS COMPARISON**

	Quarter ended		Quarter ended	
	Revenue		Operating Profit / (Loss)	
	30-June-2015	31-Mar-2015	30-June-2015	31-Mar-2015
	RM'000	RM'000	RM'000	RM'000
Extrusion and fabrication	28,017	21,541	19	(9,363)
Aluminium billets and tolling	96	43	438	391
Construction contract	5,937	5,159	515	(137)
Renewable energy	1,935	18,142	324	(3,426)
Money lending	-	42	(2)	40
Others	-	-	149	(35)
	<u>35,985</u>	<u>44,927</u>	<u>1,443</u>	<u>(12,530)</u>

**Extrusion and fabrication**

Turnover for this segment in the current quarter was RM28.0m which is higher than the previous quarter's turnover of RM21.5m. An operating profit of RM0.02m for the quarter was recorded compared to a loss of RM9.3m previously.

**Aluminium billet and tolling**

Sales to external parties for the current quarter was RM0.09m which is slightly higher than that of RM0.04m in the previous quarter. Operating profits were also not much changed at RM0.4m for both quarters.

**Construction contract**

Turnover for the current quarter was RM5.9m which is consistent with the RM5.2m in the previous quarter. Operating profits was much higher at RM0.5m compared to a loss of RM0.1m. The better performance was mainly due to the better margins achieved for the on going projects.

**Renewable Energy**

A lower turnover of RM1.9m was recorded compared to RM18.1m in the previous quarter. The higher turnover in the previous quarter was mainly due to the completion of the solar farm project in Kuala Trengganu. Operating profits was higher at RM0.3m compared to a loss of RM3.4m was mainly due to the cost overrun in the previous quarter.

**Money Lending**

As no new loan was disbursed during the current quarter, this segment registered a slight loss compared to a profit in the previous quarter.

**17. COMING QUARTER PROSPECTS**

**Extrusion and fabrication**

More than half of the sales for this sector is for export. With the current high rates of exchange for the US dollar, this sector is expected to benefit with higher sales values.

**Aluminium billet and tolling**

This segment should continue to be positive as volume has been consistent in the past and this is expected to continue.

**Construction contract**

Competition for this sector continues to be intense. The management is working hard to compete effectively.

**Renewable Energy**

Competition in this segment has been increasing as more and more players are entering the market. However, given the experience gained in the last 2 years, this segment is expected to be profitable in the coming year.

**Money Lending**

This business is expected to maintain its profitability in the coming quarters.

**18. PROFIT FORECAST OR PROFIT GUARANTEE**

No profit forecast or profit guarantee has been issued by the Group.

**19. RELATED PARTY TRANSACTIONS**

- (i) There were no related party transactions entered into by the Company and/or its subsidiaries during the financial period to date.
- (ii) There were no transactions with the directors and key management personnel other than the remuneration package paid to them in accordance with the terms and conditions of their appointment.

**20. TAXATION**

	<b>Current Quarter 30-June-2015 RM'000</b>	<b>Current Year To Date 30-June-2015 RM'000</b>
Current period / year:		
- current taxation	-	-
- deferred taxation	-	-
	<u>-</u>	<u>-</u>

The taxation of the Group and the Company, is determined by applying the Malaysian income tax rate @ 25% to profit before taxation as stipulated in paragraph 2A, schedule 1, part 1 of the Income tax Act, 1967.

**21. STATUS OF CORPORATE PROPOSALS**

There were no new corporate proposals during the quarter under review.

**22. GROUP BORROWINGS**

The Group's borrowings as at 30 June 2015 comprise the following:-

	<b>RM'000</b>	<b>RM'000</b>
(a) Current		
Bank Overdraft (Secured)	10,859	
Trade bills payable (Secured)	20,089	
Revolving credit (Secured)	10,000	
Foreign Currency Trade Loan	2,460	
Hire purchase liabilities	224	
Term loans (Secured)	<u>1,128</u>	
		44,760
(b) Non-current		
Term loans (Secured)	2,179	
Hire purchase liabilities	<u>509</u>	
		<u>2,688</u>
		<u><u>47,448</u></u>

The above banking facilities of the Group are secured by way of:-

- (a) The Group's freehold land and factory buildings;
- (b) The Group's leasehold land and building;
- (c) Fixed deposits of the Group;
- (d) Corporate guarantee given by the Company; and
- (e) Joint and several guarantees by certain directors.

**23. REALISED AND UNREALISED PROFITS AND LOSSES**

On 25 March 2010, Bursa Malaysia Securities Berhad (“Bursa Malaysia”) issued a directive to all issuers pursuant to Paragraphs 2.06 and 2.23 of Bursa Malaysia Main Market Listing Requirements. The directive requires all listed issuers 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 format required.

The breakdown of accumulated losses of the Group as at the reporting date, into realised and unrealised losses, pursuant to the directive, is as follows:

	Year to date 30-June-2015 RM'000
Total accumulated losses of the Company and it's subsidiaries:	
- Realised	(103,898)
- Unrealised	<u>(3,824)</u>
	(107,722)
Consolidation adjustments	<u>82,176</u>
Accumulated losses as per financial statements	<u><u>(25,546)</u></u>

**24. DIVIDEND**

No dividend has been recommended for the current financial quarter.

**25. EARNINGS PER SHARE**

The basic earnings per share for the financial period has been calculated by dividing the net profit/loss after tax and non-controlling interest attributable to shareholders by the weighted average number of ordinary shares in issue during the period.

a. Basic earning per share	Quarter Ended		Year To Date	
	30-June-2015	30-June-2014	30-June-2015	30-June-2014
Net profit attributable to shareholders (RM'000)	650	721	650	721
Weighted average number of ordinary shares in issue ('000)	906,241	906,241	906,241	906,241
Net profit per share (sen)	<u>0.07</u>	<u>0.08</u>	<u>0.07</u>	<u>0.08</u>

**b. Diluted earnings per share**

There is no potential ordinary shares that are diluted given that the average market price of ordinary shares during the period is less than the exercise price of the warrants.

**26. PROFIT / (LOSS) BEFORE TAXATION**

	Quarter Ended		Year Ended	
	30-June		30-June	
	2015	2014	2015	2014
	RM'000	RM'000	RM'000	RM'000
<b>This is stated after charging :-</b>				
Depreciation on property, plant & equipment	1,769	1,702	1,769	1,702
Foreign exchange losses / (gain)				
- realised	(548)	(24)	(548)	(24)
- unrealised	(1,022)	354	(1,022)	354
Interest expense:				
- term loans	225	249	225	249
- hire purchase	8	7	8	7
- bank overdrafts	212	111	212	111
- trade line facilities	360	304	360	304
- revolving credits	-	-	-	-
And after crediting:-				
- allowance for doubtful debt	-	-	-	-
- agency fee, net of foreign exchange effect	-	-	-	-
- miscellaneous	180	8	180	8
- interest income	24	22	24	22

There was no gain or loss on disposal of quoted or unquoted investments or properties, impairment of assets, impairment of receivables, written down of inventories, gain or loss on derivatives and exceptional items for the current quarter under review and financial year-to-date ended 31 March 2015.

**27. AUTHORISATION FOR ISSUE**

The interim financial statements were authorised for issue by the Board of directors in accordance with a resolution of the directors on 26<sup>th</sup> August 2015.