

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

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

**FOR FINANCIAL PERIOD ENDED 31 MARCH 2016**

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

**AS AT 31 MARCH 2016**

(The figures have not been audited)

	<b>As at 31-Mar-16 (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	71,600	76,136
Deferred tax assets	1,208	844
	<u>72,808</u>	<u>76,980</u>
<b>Current assets</b>		
Inventories	9,642	19,107
Trade receivables	44,156	47,176
Other receivables, deposits and prepayments	10,887	9,522
Tax refund receivables	1,882	1,584
Cash and bank balances	1,717	5,652
	<u>68,284</u>	<u>83,041</u>
<b>Total assets</b>	<u>141,092</u>	<u>160,021</u>
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to equity holders of the parent</b>		
Share capital	94,653	94,653
Reserves	(9,449)	(5,927)
	<u>85,204</u>	<u>88,726</u>
Non-controlling interest	(2,357)	(2,357)
<b>Total equity</b>	<u>82,847</u>	<u>86,369</u>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
Borrowings	1,787	2,972
Deferred taxation	-	-
	<u>1,787</u>	<u>2,972</u>
<b>Current liabilities</b>		
Trade payables	6,055	13,490
Other payables and accruals	8,165	11,095
Borrowings	41,857	46,095
Taxation	380	-
	<u>56,457</u>	<u>70,680</u>
<b>Total liabilities</b>	<u>58,245</u>	<u>73,652</u>
<b>Total equity and liabilities</b>	<u>141,092</u>	<u>160,021</u>
<b>Net assets per share attributable to equity holders of the Company (sen)</b>	<u>9.00</u>	<u>9.37</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 31 MARCH 2016**

(The figures have not been audited)

	<b>Quarter</b>		<b>Year-to-date</b>	
	<b>3 months ended</b>		<b>12 months ended</b>	
	<b>31-Mar-16</b>	<b>31-Mar-15</b>	<b>31-Mar-16</b>	<b>31-Mar-15</b>
	(Unaudited)	(Audited)	(Unaudited)	(Audited)
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
<b>Revenue</b>	25,229	46,180	112,282	143,717
<b>Cost of sales</b>	(25,660)	(57,822)	(105,708)	(144,769)
<b>Gross profit / (loss)</b>	(431)	(11,642)	6,574	(1,052)
<b>Other income</b>	156	2,086	721	2,502
<b>Other operating expenses</b>	(881)	(2,744)	1,293	(3,967)
<b>Distribution and administrative expenses</b>	(2,081)	(2,839)	(8,913)	(10,632)
<b>Operating loss</b>	(3,237)	(15,139)	(324)	(13,149)
<b>Finance costs</b>	(757)	(758)	(3,198)	(2,993)
<b>Loss before taxation</b>	(3,994)	(15,897)	(3,522)	(16,142)
<b>Tax expenses</b>	-	846	-	846
<b>Loss for the period</b>	(3,994)	(15,051)	(3,522)	(15,296)
<b>Other comprehensive income</b>				
Deferred tax on revaluation surplus transferred	-	-	-	-
<b>Total comprehensive loss for the period</b>	(3,994)	(15,051)	(3,522)	(15,296)
<b>Loss attributable to:</b>				
Owner of the Company	(3,994)	(14,251)	(3,522)	(14,496)
Non-controlling interest	-	(800)	-	(800)
	(3,994)	(15,051)	(3,522)	(15,296)
<b>Total comprehensive loss attributable to:</b>				
Owner of the Company	(3,994)	(14,251)	(3,522)	(14,496)
Non-controlling interest	-	(800)	-	(800)
	(3,994)	(15,051)	(3,522)	(15,296)
<b>Net loss per share for profit attributable to the owners of the Company:</b>				
Net loss per share (sen)	(0.42)	(1.51)	(0.37)	(1.53)

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 31 MARCH 2016**

(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	(11,764)	(1,557)	101,665
Transfer to retained earnings	-	-	-	(64)	-	-	-	64	-	-
Total comprehensive loss for the year	-	-	-	-	-	-	-	(14,496)	(800)	(15,296)
<b>As at 31 March 2015</b>	94,653	1,490	-	3,877	(53)	2,890	12,065	(26,196)	(2,357)	86,369
<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 profit for the year	-	-	-	-	-	-	-	(3,522)	-	(3,522)
<b>As at 31 March 2016</b>	94,653	1,490	-	3,877	(53)	2,890	12,065	(29,718)	(2,357)	82,847

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.

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

(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW  
FOR THE PERIOD ENDED 31 MARCH 2016**

(The figures have not been audited)

	<b>12 months ended</b>	
	<b>31-Mar-16</b> (Unaudited) <b>RM'000</b>	<b>31-Mar-15</b> (Unaudited) <b>RM'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Receipt from customers and others	116,106	112,471
Payment to suppliers, contractors and employees	(113,840)	(106,116)
Interest paid	(3,198)	(2,993)
Income tax paid	(120)	(959)
Net cash (used in) / generated from operating activities	(1,051)	2,403
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Interest received	69	97
Purchase of property, plant and equipment (Note A)	(777)	(2,772)
Proceeds from disposal of property, plant and equipment	-	147
Net cash used in investing activities	(708)	(2,528)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Net proceed from trade bills payables	(3,777)	1,559
Drawdown of hire purchase	151	-
Repayment of term loans	(1,360)	(2,388)
Repayment of hire purchase liabilities	(181)	(231)
Decrease in fixed deposits pledged	2,221	(444)
Net cash used in financing activities	(2,946)	(1,504)
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	(4,705)	(1,629)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD</b>	(8,391)	(6,762)
<b>CASH AND CASH EQUIVALENTS AT END OF THE PERIOD</b>	(13,096)	(8,391)
<b>ANALYSIS OF CASH AND CASH EQUIVALENTS</b>		
Bank overdrafts	(13,906)	(10,565)
Deposits, cash in hand and at banks	1,717	5,652
Fixed deposits pledged	(907)	(3,478)
	(13,096)	(8,391)

**NOTE TO THE CASH FLOW STATEMENTS****NOTE A - PURCHASE OF PROPERTY, PLANT AND EQUIPMENT**

	<b>12 months ended</b>	
	<b>31-Mar-16</b> (Unaudited) <b>RM'000</b>	<b>31-Mar-15</b> (Unaudited) <b>RM'000</b>
The Group acquired property, plant and equipment by way of the following:		
Hire purchase	151	309
Cash equivalents payments	777	2,772
At cost	928	3,081

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 31 March 2016.

**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, money lending and others.

<b><u>12 months</u></b> <b><u>year ended</u></b> <b><u>31.3.2016</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	121,346	73,773	15,403	4,650	365	-	215,537
Inter-segment sales	(29,217)	(74,038)	-	-	-	-	(103,255)
External sales	92,129	(265)	15,403	4,650	365	-	112,282
<b>Results</b>							
Profit / (Loss) from operation	(839)	1,786	(1,870)	234	317	48	(324)
Finance costs	(1,767)	(813)	(35)	(583)	-	-	(3,198)
Taxation	-	-	-	-	-	-	-
<b>Loss after taxation</b>							<b>(3,522)</b>
<b>Assets</b>							
Segment assets	107,409	50,963	13,980	17,138	9,186	(58,792)	139,884
<b>Liabilities</b>							
Segment liabilities	(99,755)	(31,530)	(23,742)	(12,486)	(6,937)	117,413	(57,037)

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**9. SEGMENTAL INFORMATION (Cont'd)**

<u>12 months</u> <u>year ended</u> <u>31.3.2016</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	639	254	35	-	-	-	928
Depreciation	5,991	824	253	84	-	-	7,152
<b>Revenue</b>							
<u>12 months</u> <u>year ended</u> <u>31.3.2015</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
Total Sales	126,415	77,293	14,561	27,994	43	-	246,306
Inter-segment sales	(25,876)	(76,713)	-	-	-	-	(102,589)
External sales	100,539	580	14,561	27,994	43	-	143,717
<b>Results</b>							
Profit / (Loss) from operation	(8,707)	1,412	(2,636)	(3,128)	(67)	(23)	(13,149)
Finance costs	(1,640)	(834)	(28)	(491)	-	-	(2,993)
Taxation	4	18	-	808	16	-	846
<b>Loss after taxation</b>							<b>(15,296)</b>
<b>Assets</b>							
Segment assets	105,992	51,026	20,198	22,981	4,593	(45,613)	159,177
<b>Liabilities</b>							
Segment liabilities	(68,689)	(32,540)	(25,810)	(17,734)	(2,311)	74,276	(72,808)
<b>Other information:</b>							
Capital expenditure	2,723	16	169	173	-	-	3,081
Depreciation	5,893	817	247	70	-	-	7,027



**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 31-March Revenue		Year To Date 31-March Operating Profit / (Loss)	
	2016	2015	2016	2015
	RM'000	RM'000	RM'000	RM'000
Extrusion and fabrication	92,129	100,539	(839)	(8,707)
Aluminium billets and tolling	(265)	580	1,786	1,412
Construction contract	15,403	14,561	(1,870)	(2,636)
Renewable energy	4,650	27,994	234	(3,128)
Money lending	365	43	317	(67)
Others	-	-	48	(23)
	<u>112,282</u>	<u>143,717</u>	<u>(324)</u>	<u>(13,149)</u>

**Extrusion and fabrication**

Year to date turnover at RM92.1m is about 8% lower than the previous year's corresponding figure of RM100.5m. Operating losses was RM0.8m which is substantially lower than the previous year's amount of RM8.7m. The reduced losses was mainly due to stock write offs and adjustments in the previous year.

**Aluminium billet and tolling**

This segment recorded total internal and external sales of RM73.8m which is slightly lower than the RM77.3m recorded in the previous year. Operating profits was however 26% higher, from RM1.4m previously to RM1.8m. The better performance was due to better control of production costs.

**Construction contract**

Year to date turnover was 6% higher than the previous year, RM15.4m compared to RM14.5m. In line with the higher turnover, operating losses was lower at RM1.9m compared to RM2.6m.

**Renewable Energy**

Turnover for this segment was very much lower at RM4.6m compared to RM28m in the previous year. The higher turnover in the previous year was mainly due to a solar farm project secured. Despite the lower turnover, this segment recorded an operating profit of RM0.2m compared to a loss of RM3.1m previously. The losses in the previous year was mainly due to cost over run in the solar farm project.

**Money Lending**

Turnover for this segment was RM0.4m compared to RM0.04m in the previous year. With the higher turnover, an operating profit of RM0.3m was recorded compared to a loss of RM0.06m.

**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)	
	31-Mar-2016	31-Dec-2015	31-Mar-2016	31-Dec-2015
	RM'000	RM'000	RM'000	RM'000
Extrusion and fabrication	23,772	15,553	(2,360)	(127)
Aluminium billets and tolling	(501)	71	382	381
Construction contract	1,808	2,082	(827)	(1,085)
Renewable energy	32	1,076	(478)	197
Money lending	118	109	80	101
Others	-	-	(34)	(33)
	<u>25,229</u>	<u>18,891</u>	<u>(3,237)</u>	<u>(566)</u>

**Extrusion and fabrication**

Turnover for this segment in the current quarter was RM23.8m which is 53% higher than the previous quarter's turnover of RM15.5m. Despite the higher turnover, a higher operating loss of RM2.3m was recorded compared to RM0.1m previously. The poorer performance was mainly due to higher operating costs and foreign exchange losses incurred.

**Aluminium billet and tolling**

Sales for this quarter was RM18.2 compared to RM17m in the previous quarter. Operating profits was consistent for both quarters at RM0.4m.

**Construction contract**

Turnover for the current quarter was lower than the previous quarter, RM1.8m compared to RM2.1m. Despite the lower turnover, operating losses reduced to RM0.8m from RM1.1m. This was due to better control of operating costs.

**Renewable Energy**

This segment recorded a lower turnover of RM0.03m in the current quarter compared to RM1.1m previously. With the low turnover, an operating loss of RM0.5m was recorded compared to a profit of RM0.2m in the last quarter.

**Money Lending**

New loans of RM0.1m were disbursed for both quarters. Operating profits were also consistent at RM0.1m.

**17. COMING QUARTER PROSPECTS**

**Extrusion and fabrication**

The management is hopeful of securing higher export sales which should help this segment return to profitability.

**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 keep costs low in order to compete effectively.

**Renewable Energy**

This segment is becoming increasingly competitive, hence more efforts are being put in to secure higher sales in the future.

**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.

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**20. TAXATION**

	<b>Current Quarter</b> <b>31-Mar-2016</b> <b>RM'000</b>	<b>Current Year To Date</b> <b>31-Mar-2016</b> <b>RM'000</b>
Current period / year:		
- current taxation	-	-
- deferred taxation	-	-
	<u>-</u>	<u>-</u>
	<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 31 March 2016 comprise the following:-

	<b>RM'000</b>	<b>RM'000</b>
(a) Current		
Bank Overdraft (Secured)	13,906	
Trade bills payable (Secured)	16,618	
Revolving credit (Secured)	10,000	
Foreign Currency Trade Loan	-	
Hire purchase liabilities	205	
Term loans (Secured)	<u>1,128</u>	
		41,857
(b) Non-current		
Term loans (Secured)	1,333	
Hire purchase liabilities	<u>454</u>	
		<u>1,787</u>
		<u>43,644</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 31-Mar-2016 RM'000
Total accumulated losses of the Company and it's subsidiaries:	
- Realised	(114,141)
- Unrealised	<u>2,087</u>
	(112,054)
Consolidation adjustments	<u>82,336</u>
Accumulated losses as per financial statements	<u><u>(29,718)</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	
	31-Mar-2016	31-Mar-2015	31-Mar-2016	31-Mar-2015
Net loss attributable to shareholders (RM'000)	(3,994)	(14,251)	(3,522)	(14,496)
Weighted average number of ordinary shares in issue ('000)	946,532	946,532	946,532	946,532
Net loss per share (sen)	<u>(0.42)</u>	<u>(1.51)</u>	<u>0.37</u>	<u>(1.53)</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	
	31-March		31-March	
	2016	2015	2016	2015
	RM'000	RM'000	RM'000	RM'000
<b>This is stated after charging :-</b>				
Depreciation on property, plant & equipment	1,816	1,868	7,152	7,027
Foreign exchange losses / (gain)				
- realised	(333)	209	(4,678)	(241)
- unrealised	505	(489)	406	(1,155)
Interest expense:				
- term loans	204	456	857	368
- hire purchase	8	24	35	34
- bank overdrafts	248	418	667	788
- trade line facilities	272	374	1,602	1,031
- revolving credits	-	526	-	598
And after crediting:-				
- allowance for doubtful debt	-	-	-	-
- agency fee, net of foreign exchange effect	-	-	-	-
- miscellaneous	239	6	1,101	8
- interest income	16	24	69	97

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 2016.

**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 25<sup>th</sup> May 2016.