

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

P.A. RESOURCES BERHAD
UNAUDITED INTERIM FINANCIAL STATEMENT

FOR FINANCIAL PERIOD ENDED 30 SEP 2017

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 SEP 2017**

(The figures have not been audited)

	As at 30-Sep-17 (Unaudited) RM'000	As at 30-Jun-17 (Audited) RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	72,152	73,009
Trade and loan receivables	7,454	7,087
	<u>79,606</u>	<u>80,096</u>
Current assets		
Inventories	6,238	9,867
Trade receivables	37,102	37,377
Other receivables, deposits and prepayments	4,909	2,032
Tax refund receivables	962	928
Cash and bank balances	1,351	1,517
	<u>50,562</u>	<u>51,721</u>
Total assets	<u><u>130,168</u></u>	<u><u>131,817</u></u>
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the parent		
Share capital	99,033	99,033
Reserves	(27,009)	(23,710)
	<u>72,024</u>	<u>75,323</u>
Non-controlling interest	(4,684)	(4,684)
Total equity	<u><u>67,341</u></u>	<u><u>70,639</u></u>
LIABILITIES		
Non-current liabilities		
Borrowings	1,120	1,339
Deferred taxation	-	-
	<u>1,120</u>	<u>1,339</u>
Current liabilities		
Trade payables	12,102	12,798
Other payables and accruals	9,039	5,693
Borrowings	40,566	41,348
Current tax liabilities	-	-
	<u>61,707</u>	<u>59,839</u>
Total liabilities	<u>62,827</u>	<u>61,178</u>
Total equity and liabilities	<u><u>130,168</u></u>	<u><u>131,817</u></u>
Net assets per share attributable to equity holders of the Company (sen)	<u><u>7.27</u></u>	<u><u>7.61</u></u>

The condensed consolidated Statement of Financial Position should be read in conjunction with the Audited financial statements for the financial period ended 30 June 2017 and the accompanying explanatory notes attached to the interim financial statements.

**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 30 SEP 2017**

(The figures have not been audited)

	Quarter		Year-to-date	
	3 months ended		3 months ended	
	30-Sep-17	30-Sep-16	30-Sep-17	30-Sep-16
	(Unaudited)	(Unaudited)	(Unaudited)	(Unaudited)
	RM'000	RM'000	RM'000	RM'000
Revenue	28,895	23,754	28,895	23,754
Cost of sales	(29,265)	(22,888)	(29,265)	(22,888)
Gross profit	(370)	866	(370)	866
Other income	193	103	193	103
Other operating expenses	(903)	(81)	(903)	(81)
Distribution and administrative expenses	(1,288)	(1,930)	(1,288)	(1,930)
Operating profit / (loss)	(2,368)	(1,042)	(2,368)	(1,042)
Finance costs	(931)	(761)	(931)	(761)
Profit / (loss) before taxation	(3,299)	(1,803)	(3,299)	(1,803)
Tax expenses	-	-	-	-
Profit / (loss) for the period	(3,299)	(1,803)	(3,299)	(1,803)
Other comprehensive income				
Deferred tax on revaluation surplus transferred	-	-	-	-
Total comprehensive profit / (loss) for the period	(3,299)	(1,803)	(3,299)	(1,803)
Profit / (loss) attributable to:				
Owner of the Company	(3,299)	(1,803)	(3,299)	(1,803)
Non-controlling interest	-	-	-	-
	(3,299)	(1,803)	(3,299)	(1,803)
Total comprehensive profit / (loss) attributable to:				
Owner of the Company	(3,299)	(1,803)	(3,299)	(1,803)
Non-controlling interest	-	-	-	-
	(3,299)	(1,803)	(3,299)	(1,803)
Net profit / (loss) per share for profit attributable to the owners of the Company:				
Net profit / (loss) per share (sen)	(0.33)	(0.18)	(0.33)	(0.18)

The condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the audited financial statements for the financial year ended 30 June 2017 and the accompanying explanatory notes attached to the interim financial statements.

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 30 SEP 2017**

(The figure have not been audited)

	Attributable to equity holders of the Company						Distributable Retained Earnings RM'000	Total RM'001	Non- controlling interests RM'000	Total Equity RM'000
	Share Capital RM'000	Share Premium RM'000	Revaluation Reserves RM'000	Translation Reserve RM'000	Capital Redemption Reserve RM'000	Other Capital Reserve RM'000				
As at 1 July 2016	94,653	1,490	11,612	(53)	2,890	12,065	(35,157)	87,500	(3,319)	84,181
Total comprehensive profit for the year	-	-	-	53	-	-	(12,230)	(12,177)	(1,364)	(13,541)
Transfer to retained earnings	-	-	(110)	-	-	-	110	-	-	-
Effect from adoption of Cpmapnies Act 2016	4,380	(1,490)			(2,890)			-		
As at 30 June 2017	99,033	-	11,502	-	-	12,065	(47,277)	75,323	(4,683)	70,640
As at 1 July 2017	99,033	-	11,502	-	-	12,065	(47,277)	75,323	(4,683)	70,640
Total comprehensive loss for the year	-	-	-	-	-	-	(3,299)	(3,299)	-	(3,299)
As at 30 Sep 2017	99,033	-	11,502	-	-	12,065	(50,576)	72,024	(4,683)	67,341

The condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the financial period ended 30 June 2017 and the accompanying explanatory notes attached to the interim financial statements.

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE PERIOD ENDED 30 SEP 2017**

(The figures have not been audited)

	30-Sep-17 (Unaudited) RM'000	30-Jun-17 (Audited) RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Loss before taxation	(3,299)	(13,613)
Adjustment for :		
Allowance for impairment losses on :		
- trade receivables		624
Bad debts written off		28
Depreciation of property, plant and equipment	1,788	7,297
Deconsolidation of subsidiary		55
Loss/(Gain) on disposal of plant and equipment	(7)	127
Unrealised loss on foreign exchange	131	325
Interest Expenses	922	2,648
Interest Income	(5)	(30)
Plant and equipment written off		47
Reversal of impairment losses on :		
- trade receivables		(139)
Operating (loss) before working capital changes	(470)	(2,631)
Decrease in inventories	3,629	990
Decrease/(Increase) in receivables	(3,083)	11,447
Increase in payables	2,650	2,198
Cash generated from operations	2,726	12,004
Interest paid	(922)	(2,648)
Income tax paid	(34)	(222)
Income tax refundable	-	1,160
Net cash generated from operating activities	1,770	10,294
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest received	5	30
Purchase of property, plant and equipment (Note A)	(932)	(2,447)
Proceeds from disposal of property, plant and equipment	7	234
Net cash outflow from investing activities	(920)	(2,183)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of hire purchase payables	(29)	(302)
(Repayment of) / proceeds from trade bills payables	126	(3,762)
Repayment of Revolving credit	(1,000)	(3,000)
Repayment of term loans	(327)	(1,128)
Proceed from term loans	-	1,400
(Increase) / Decrease in fixed deposits pledged	377	(29)
Net cash outflow from financing activities	(853)	(6,821)
NET DECREASE IN CASH AND CASH EQUIVALENTS	(3)	1,290
Effect of foreign exchange fluctuations	(64)	(64)
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE PERIOD	(13,450)	(14,676)
CASH AND CASH EQUIVALENTS AT END OF THE PERIOD	(13,517)	(13,450)
ANALYSIS OF CASH AND CASH EQUIVALENTS		
Bank overdrafts	(14,288)	(14,015)
Deposits, cash in hand and at banks	771	565
Fixed deposits with licensed banks	580	952
	(12,937)	(12,498)
Fixed deposits pledged	(580)	(952)
	(13,517)	(13,450)

The condensed consolidated statements of cash flows should be read in conjunction with the audited financial statements for the financial year ended 30 June 2017 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 period ended 30 June 2017 which was prepared in accordance with Financial Reporting Standards (“FRS”).

2. SIGNIFICANT ACCOUNTING POLICIES

The Group has adopted the Malaysian Financial Reporting Standards, International Financial Reporting Standards and the provisions of the Companies Act, 2016 in Malaysia for accounting period beginning 1 Jul 2017. As disclosed in the Group’s annual financial statements for the financial statements for the financial year ended 30 June 2017, the following are new/revised accounting standards effective for annual periods beginning on or after 1 July 2017 as follows:

MFRS 9	Financial Instruments
MFRS 14	Regulatory Deferral Account
MFRS 15	Revenue from Contracts with Customers
MFRS 16	Leases
Amendments to MFRS 1	Annual Improvement to MFRS Standard 2014 – 2016 Cycle
Amendments to MFRS 2	Classification and Measurement of Share-based Payment Transaction
Amendments to MFRS 11	Accounting for Acquisition of Interests in Joint Ventures
Amendments to MFRS 12	Annual Improvement to MFRS Standard 2014 – 2016 Cycle
Amendments to MFRS 101	Disclosure Initiative
Amendments to MFRS 107	Statement of Cash Flow – Disclosure Initiative
Amendments to MFRS 112	Recognition of Deferred Tax Assets for Unrealised Losses
Amendments to MFRS 116 and MFRS 138	Clarification of Acceptable Methods of Depreciation and Amortisation
Amendments to MFRS 10, MFRS 12 and MFRS 128	Investment Entities: Applying the Consolidation Exemption
Amendments to MFRS 128	Annual Improvement to MFRS Standard 2014 – 2016 Cycle
Amendments to MFRS 140	Transfers of Investment Property
Clarification of MFRS 15	
IC Interpretation 22 Foreign Currency Transaction and Advance Consideration	
IC Interpretation 23 Uncertainty over Income Tax Treatments	

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 period ended 30 June 2017 was not subject to any qualification.

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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.

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 Sep 2017.

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.

<u>3 months</u> <u>period ended</u> <u>30.09.2017</u>	Extrusion and fabrication RM'000	Aluminium billets and tolling RM'000	Construction RM'000	Renewable Energy RM'000	Money Lending RM'000	Others RM'000	Total RM'000
Revenue							
Total Sales	35,427	21,760	(1,083)	717	144	-	56,965
Inter-segment sales	(6,353)	(21,655)	(62)	-	-	-	(28,070)
External sales	29,074	105	(1,145)	717	144	-	28,895
Results							
Profit from operation	(1,923)	685	(1,310)	243	88	(152)	(2,369)
Finance costs	(286)	(491)	(0)	(153)	-	-	(930)
Taxation	-	-	-	-	-	-	-
Profit after taxation							(3,299)

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9. SEGMENTAL INFORMATION (Cont'd)

3 months period ended 30.09.2017	Extrusion and fabrication RM'000	Aluminium billets and tolling RM'000	Construction RM'000	Renewable Energy RM'000	Money Lending RM'000	Others RM'000	Total RM'000
Assets							
Segment assets	203,534	71,599	4,557	16,495	10,343	(176,360)	130,168
Liabilities							
Segment liabilities	(200,101)	(47,673)	(21,481)	(13,906)	(8,379)	228,713	(62,827)
Other information:							
Capital expenditure	255	677	-	-	-	-	932
Depreciation	1,572	189	5	22	-	-	1,788
3 months period ended 30.09.2016							
Revenue							
Total Sales	27,464	20,069	1,157	1,168	132	-	49,990
Inter-segment sales	(6,281)	(19,955)	-	-	-	-	(26,236)
External sales	21,183	114	1,157	1,168	132	-	23,754
Results							
Profit from operation	(1,044)	405	(605)	74	80	47	(1,043)
Finance costs	(293)	(309)	(2)	(156)	-	-	(760)
Taxation	-	-	-	-	-	-	-
Profit after taxation							(1,803)
Assets							
Segment assets	129,655	60,177	11,876	17,936	10,577	(86,140)	144,081
Liabilities							
Segment liabilities	(122,616)	(37,010)	(23,548)	(14,621)	(8,366)	144,420	(61,741)

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9. SEGMENTAL INFORMATION (Cont'd)

<u>3 months</u> <u>period ended</u> <u>30.09.2016</u>	Extrusion and fabrication RM'000	Aluminium billets and tolling RM'000	Construction RM'000	Renewable Energy RM'000	Money Lending RM'000	Others RM'000	Total RM'000
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Other information:

Capital expenditure	761	-	33	-	-	-	791
Depreciation	1,562	199	64	22	-	-	1,847

10. VALUATION OF PROPERTY, PLANT AND EQUIPMENT

In line with the Group's policy, the properties of the Group were revalued during the last financial year and the resultant revaluation surplus were credited to revaluation surplus in the financial period ended 30 June 2017.

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 30 June 2017.

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

	Period-to-date		Year To Date	
	30-Sep		30-Sep	
	Revenue		Operating Profit / (Loss)	
	2017	2016	2017	2016
	RM'000	RM'000	RM'000	RM'000
Extrusion and fabrication	29,074	21,183	(1,923)	(1,044)
Aluminium billets and tolling	105	114	685	405
Construction	(1,145)	1,157	(1,310)	(605)
Renewable energy	717	1,168	243	74
Money lending	144	132	88	80
Others	-	-	(152)	47
	<u>28,895</u>	<u>23,754</u>	<u>(2,369)</u>	<u>1,043</u>

Extrusion and fabrication

This segment registered a turnover of RM29.1m compared to a turnover of RM21.2m for the same period last year. Despite the higher turnover a higher operating loss of RM1.9m was registered compared to RM1.0m previously. The poorer performance was mainly due to higher material costs and higher overheads including wages and utilities

Aluminium billet and tolling

This segment recorded an internal and external sales of RM21.8m compared to RM20.1m in the previous year. In line with the higher sales operating profits was also higher at RM0.7m compared to RM0.4m.

Construction

This quarter registered a negative turnover of RM1.1m for the current quarter compared to a turnover of RM1.2m previously. The negative turnover was the result of rejections of our claims by our customer, hence a loss of RM1.3m was incurred for this quarter.

Renewable Energy

A turnover of RM0.7m was recorded for this quarter compared to RM2.1m previously. Despite the lower turnover a higher operating profit of RM0.2m was recorded compared to RM0.1m. The better performance was due to better control of overheads for the quarter.

Money Lending

Both turnover and operating profit were consistent for this segment. An amount of RM0.1m was recorded for both quarters.

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-Sep-2017	30-Jun-2017	30-Sep-2017	30-Jun-2017
	RM'000	RM'000	RM'000	RM'000
Extrusion and fabrication	29,074	24,537	(1,923)	(6,158)
Aluminium billets and tolling	105	81	685	209
Construction	(1,145)	(770)	(1,310)	(1,870)
Renewable energy	717	60	243	(15)
Money lending	144	125	88	59
Others	-	-	(152)	(75)
	<u>28,895</u>	<u>24,033</u>	<u>(2,369)</u>	<u>(7,850)</u>

Extrusion and fabrication

A turnover of RM29.1m was recorded compared to RM24.5m in the previous quarter while operating losses was RM1.9m compared to RM6.1m. The better performance was mainly due to the increase in selling prices in the current quarter while the previous quarter was also affected by adverse year end adjustments.

Aluminium billet and tolling

The turnover for this segment is RM21.70m compared to the previous quarter of RM19.7m. Operating profits was RM0.7m compared to RM0.2m previously. The better performance for the current quarter is mainly due better productivity.

Construction

As mentioned the performance for this segment was affected by the rejection of our claims by our customer resulting in an operating loss of RM1.3m.

Renewable Energy

A higher turnover of RM0.7m was achieved compared to RM0.1m in the previous quarter. With the higher turnover an operating profit of RM0.2m was recorded. The better performance was also due to lower overheads in the quarter.

Money Lending

Performance for this segment was consistent with both quarters recording profits of RM0.1m.

17. COMING QUARTER PROSPECTS

Extrusion and fabrication

The management is working hard to improve sales, productivity and reduce costs in the factory. With the additional working capital arising from the rights issue the company will be able repay bank borrowings, purchase new machinery, take advantage of bulk purchases, expand the sales team and also introduce other cost cutting measures. With all these measures in place the management is cautiously optimistic of turning around in the near future

Aluminium billet and tolling

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

Construction

Competition for this sector continues to be intense. The management is reviewing all operational and other issues affecting this segment from competing effectively. This review will be presented to the board for further evaluation and decision.

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.

20. TAXATION

	Current Quarter 30-Sep-2017 RM'000	Current Year To Date 30-Sep-2017 RM'000
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 @ 24% to profit before taxation as stipulated in paragraph 2A, schedule 1, part 1 of the Income tax Act, 1967.

21. STATUS OF CORPORATE PROPOSALS

On 16th June 2017, the Company proposed to undertake a renounceable rights issue of up to 757,225,327 Rights Shares on the basis of 4 Rights Shares for every 5 existing PARB Shares held together with up to 757,225,327 Warrants on the basis of 1 Warrant for every 1 Rights Share subscribed for, based on an entitlement date to be determined later ("Entitlement Date").

All necessary approvals from the authorities and the shareholders have been received. The proposals are scheduled to be completed by the end of 2017.

22. GROUP BORROWINGS

The Group's borrowings as at 30 Sep 2017 comprise the following: -

	RM'000	RM'000
(a) Current		
Bank Overdraft (Secured)	14,288	
Trade bills payable (Secured)	20,980	
Revolving credit (Secured)	4,000	
Foreign Currency Trade Loan	-	
Hire purchase liabilities	107	
Term loans (Secured)	<u>1,191</u>	
		40,563
(b) Non-current		
Term loans (Secured)	889	
Hire purchase liabilities	<u>231</u>	
		<u>1,120</u>
		<u><u>41,684</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(s) 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.

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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-Sep 2017 RM'000
Total accumulated losses of the Company and its subsidiaries:	
- Realised	(136,523)
- Unrealised	131
	<u>(136,392)</u>
Consolidation adjustments	85,816
Accumulated losses as per financial statements	<u><u>(50,576)</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-Sep-2017	30-Sep-2016	30-Sep-2017	30-Sep-2016
Net profit / (loss) attributable to shareholders (RM'000)	(3,299)	(1,803)	(3,299)	(1,803)
Weighted average number of ordinary shares in issue ('000)	990,333	990,333	990,333	990,333
Net profit / (loss) per share (sen)	(0.33)	(0.18)	(0.33)	(0.18)

b. Diluted earnings per share

There is no diluted earnings per share during the period.

26. PROFIT / (LOSS) BEFORE TAXATION

	Quarter Ended 30-Sep		Year Ended 30-Sep	
	2017	2016	2017	2016
	RM'000	RM'000	RM'000	RM'000
This is stated after charging :-				
Depreciation on property, plant & equipment	1,788	1,847	1,788	1,847
Foreign exchange losses / (gain)				
- realized	344	125	344	125
- unrealised	132	(786)	132	(786)
Interest expense:				
- term loans	179	158	179	158
- hire purchase	4	7	4	7
- bank overdrafts	288	304	288	304
- trade line facilities	452	280	452	280
- revolving credits				
Loss/(gain) on disposal of plant and equipment	(7)	-	(7)	-
Plant and equipment written off	-	-	-	-
And after crediting:-				
- allowance for doubtful debt		-	-	-
- agency fee, net of foreign exchange effect		-	-	-
- miscellaneous	189	235	189	235
- interest income	5	5	5	5

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 30 Sep 2017.

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 24th November 2017.