



# **TECK GUAN PERDANA BERHAD**

**(COMPANY NO: 307097 - A)**

## **UNAUDITED INTERIM FINANCIAL STATEMENTS FOR THE FOURTH QUARTER ENDED 31 JANUARY 2016**

# TECK GUAN PERDANA BERHAD

(Company No. 307097-A)  
(Incorporated in Malaysia)

## CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

|  | INDIVIDUAL QUARTER                              |   | CUMULATIVE QUARTER                              |   |
|--|---|---|---|---|
|  | Current Year<br>Quarter<br>31/01/2016<br>RM'000 | Preceding<br>Year<br>Corresponding<br>Quarter<br>31/01/2015<br>RM'000 | Current Year<br>To date<br>31/01/2016<br>RM'000 | Preceding Year<br>Corresponding<br>Period<br>31/01/2015<br>RM'000 |
| Revenue  | 41,981  | 72,295  | 210,764   | 264,052   |
| Cost of sales  | (36,541)  | (63,915)  | (181,097)                                       | (245,568)   |
| Gross profit   | 5,440   | 8,380   | 29,667  | 18,484  |
| Other income/ (expenses)   | 381   | (1,594)   | (684)   | (1,116)   |
| Selling and distribution costs                                     | (1,862)   | (1,851)   | (8,081)   | (6,907)   |
| Administrative expenses  | (1,915)   | (2,362)   | (7,684)   | (8,198)   |
| Interest income  | (183)   | 86  | 328   | 310   |
| Finance cost   | (165)   | (662)   | (979)   | (3,284)   |
| Profit/ (Loss) before tax  | 1,696   | 1,997   | 12,567  | (711)   |
| Income tax expense   | (1,679)   | (800)   | (4,879)   | (1,344)   |
| Profit/ (loss) net of tax  | 17  | 1,197   | 7,688   | (2,055)   |
| <b>Other comprehensive income</b>                                  |   |   |   |   |
| Revaluation of land and buildings,<br>and biological assets        | 9,909   | -   | 9,909   | -   |
| Income tax relating to components<br>of other comprehensive income | (2,161)   | -   | (2,161)   | -   |
| Other comprehensive income<br>for the period/ year, net of tax     | 7,748   | -   | 7,748   | -   |
| <b>Total comprehensive income/<br/>(loss) for the period/ year</b> | <b>7,765</b>                                    | <b>1,197</b>  | <b>15,436</b>                                   | <b>(2,055)</b>  |

# TECK GUAN PERDANA BERHAD

(Company No. 307097-A)  
(Incorporated in Malaysia)

## CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME (continued)

|   | INDIVIDUAL QUARTER                              |   | CUMULATIVE QUARTER                              |   |
|---|---|---|---|---|
|   | Current Year<br>Quarter<br>31/01/2016<br>RM'000 | Preceding<br>Year<br>Corresponding<br>Quarter<br>31/01/2015<br>RM'000 | Current Year<br>To date<br>31/01/2016<br>RM'000 | Preceding Year<br>Corresponding<br>Period<br>31/01/2015<br>RM'000 |
| <b>Profit/ (loss) attributable to:</b>                                    |   |   |   |   |
| Equity holders of the company   | 17  | 1,197   | 7,688   | (2,055)   |
| <b>Total comprehensive income/ (loss) attributable to:</b>                |   |   |   |   |
| Equity holders of the company   | 7,765   | 1,197   | 15,436  | (2,055)   |
| <b>Earnings/ (loss) per Share<br/>Attributable to Equity<br/>Holders:</b> |   |   |   |   |
| Basic, for the period (Sen)   | 0.04  | 2.99  | 19.17   | (5.13)  |
| Diluted, for the period (Sen)   | na  | na  | na  | na  |

*The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Annual Financial Statements of the Company for the year ended 31 January 2015 and the accompanying explanatory notes attached to the interim financial statements.*

# TECK GUAN PERDANA BERHAD

(Company No. 307097-A)  
(Incorporated in Malaysia)

## CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

|                                       | As At End Of<br>Current Quarter<br>31/01/2016<br>RM'000 | As At Preceding<br>Financial Year End<br>31/01/2015<br>RM'000 |
|---------------------------------------|---|---|
| <b><u>ASSETS</u></b>                  |   |   |
| <b>Non-current assets</b>             |   |   |
| Property, plant & equipment           | 55,975  | 60,154  |
| Biological assets                     | 48,983  | 39,427  |
| Deferred tax assets                   | 5   | 5   |
|                                       | <hr/> 104,963   | <hr/> 99,586  |
| <b>Current assets</b>                 |   |   |
| Inventories                           | 38,132  | 20,604  |
| Trade and other receivables           | 6,298   | 28,342  |
| Cash and bank balances                | 19,279  | 27,480  |
|                                       | <hr/> 63,709  | <hr/> 76,426  |
| <b>TOTAL ASSETS</b>                   | <hr/> <b>168,672</b>                                    | <hr/> <b>176,012</b>  |
| <b><u>EQUITY AND LIABILITIES</u></b>  |   |   |
| <b>Current liabilities</b>            |   |   |
| Borrowings                            | 46,184  | 32,863  |
| Trade and other payables              | 10,329  | 40,847  |
| Derivatives                           | -   | 702   |
| Provision for taxation                | 2,131   | 577   |
|                                       | <hr/> 58,644  | <hr/> 74,989  |
| <b>NET CURRENT ASSETS</b>             | <hr/> <b>5,065</b>                                      | <hr/> <b>1,437</b>  |
| <b>Non-current liabilities</b>        |   |   |
| Term loan                             | -   | 8,466   |
| Deferred tax liabilities              | 19,498  | 17,463  |
|                                       | <hr/> 19,498  | <hr/> 25,929  |
| <b>TOTAL LIABILITIES</b>              | <hr/> <b>78,142</b>                                     | <hr/> <b>100,918</b>  |
| <b>NET ASSETS</b>                     | <hr/> <b>90,530</b>                                     | <hr/> <b>75,094</b>   |
| <b>Equity</b>                         |   |   |
| Share capital                         | 40,097  | 40,097  |
| Share premium                         | 7   | 7   |
| Reserves                              | 58,139  | 52,286  |
| Accumulated losses                    | (7,713)   | (17,296)  |
| <b>Total Equity</b>                   | <hr/> <b>90,530</b>                                     | <hr/> <b>75,094</b>   |
| <b>TOTAL EQUITY &amp; LIABILITIES</b> | <hr/> <b>168,672</b>                                    | <hr/> <b>176,012</b>  |
| <b>NET ASSETS PER SHARE (SEN)</b>     | <b>225.78</b>   | <b>187.28</b>   |

*The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Financial Statements of the Company for the year ended 31 January 2015 and the accompanying explanatory notes attached to the interim financial statements.*

# TECK GUAN PERDANA BERHAD

(Company No. 307097-A)  
(Incorporated in Malaysia)

## CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

|   | ← Attributable to owners of the parent → |                            |                    |                                 | Total<br>Equity<br>RM'000 |
|---|--|----------------------------|--------------------|---------------------------------|---------------------------|
|   | Share<br>Capital<br>RM'000               | Share<br>Premium<br>RM'000 | Reserves<br>RM'000 | Accumulated<br>Losses<br>RM'000 |                           |
| <b>Opening balance at 1<br/>February 2015</b>                       | 40,097                                   | 7                          | 52,286             | (17,296)                        | 75,094                    |
| Total comprehensive income<br>for the year                          | -  | -                          | 7,748              | 7,688                           | 15,436                    |
| Assets revaluation reserve<br>realised upon depreciation<br>charged | -  | -                          | (1,895)            | 1,895                           | -                         |
| <b>Closing balance at 31<br/>January 2016</b>                       | 40,097                                   | 7                          | 58,139             | (7,713)                         | 90,530                    |
| <b>Opening balance at 1<br/>February 2014</b>                       | 40,097                                   | 7                          | 54,339             | (17,294)                        | 77,149                    |
| Total comprehensive loss<br>for the year                            | -  | -                          | -                  | (2,055)                         | (2,055)                   |
| Assets revaluation reserve<br>realised upon depreciation<br>charged | -  | -                          | (2,053)            | 2,053                           | -                         |
| <b>Closing balance at 31<br/>January 2015</b>                       | 40,097                                   | 7                          | 52,286             | (17,296)                        | 75,094                    |

*The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Annual Financial Statements of the Company for the year ended 31 January 2015 and the accompanying explanatory notes attached to the interim financial statements.*

# TECK GUAN PERDANA BERHAD

(Company No. 307097-A)

(Incorporated in Malaysia)

## CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

|  | <b>Current Year<br/>To Date<br/>31/01/2016<br/>RM'000</b> | <b>Preceding Year<br/>Corresponding<br/>Period<br/>31/01/2015<br/>RM'000</b> |
|--|---|--|
| <b>Operating activities</b>  |   |  |
| Profit/ (loss) before taxation                                       | 12,567  | (711)  |
| <u>Adjustments for:</u>  |   |  |
| Depreciation of property, plant and equipment                        | 1,928   | 1,960  |
| Amortisation of biological assets                                    | 2,885   | 2,774  |
| Gain on disposal of property, plant and equipment                    | (464)   | -  |
| Plant and equipment written off                                      | -   | 1  |
| Interest income  | (328)   | (310)  |
| Interest expense   | 979   | 3,284  |
| Net fair value (gain)/ loss on derivatives                           | (702)   | 607  |
| Total adjustments  | <u>4,298</u>  | <u>8,316</u>   |
| <b>Operating cash flows before changes in working capital</b>        | 16,865  | 7,605  |
| (Increase)/ decrease in inventories                                  | (17,528)  | 9,587  |
| Decrease/ (increase) in trade and other receivables                  | 22,044  | (23,835)   |
| (Decrease)/ increase in trade and other payables                     | (30,518)  | 18,784   |
| Total changes in working capital                                     | <u>(26,002)</u>   | <u>4,536</u>   |
| Cash flows (used in)/ generated from operations                      | (9,137)   | 12,141   |
| Interest paid  | (979)   | (3,284)  |
| Interest received  | 328   | 310  |
| Income tax paid  | (3,450)   | (1,485)  |
| <b>Net cash flows (used in)/ generated from operating activities</b> | <u>(13,238)</u>   | <u>7,682</u>   |
| <b>Investing activities</b>  |   |  |
| Purchase of property, plant and equipment                            | (335)   | (1,100)  |
| Plantation development expenditure                                   | (40)  | -  |
| Proceeds from disposal of property, plant and equipment              | 557   | -  |
| <b>Net cash flows generated from/ (used in) investing activities</b> | <u>182</u>  | <u>(1,100)</u>   |

## CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS (continued)

|  | <b>Current Year<br/>To Date<br/>31/01/2016<br/>RM'000</b> | <b>Preceding Year<br/>Corresponding<br/>Period<br/>31/01/2015<br/>RM'000</b> |
|--|---|--|
| <b>Financing Activities</b>                                    |   |  |
| Drawdown of letter of credits                                  | 35,043  | -  |
| Repayment of letter of credits                                 | (47,873)  | -  |
| Proceeds from bankers' acceptances                             | 66,993  | 15,105   |
| Repayment of bankers' acceptances                              | (41,034)  | -  |
| Repayment of term loan   | (8,929)   | (8,835)  |
| <b>Net cash flows generated from financing activities</b>      | <u>4,200</u>  | <u>6,270</u>   |
| <b>Net (decrease)/ increase in cash &amp; cash equivalents</b> | (8,856)   | 12,852   |
| <b>Cash and cash equivalents at beginning of year</b>          | <u>27,480</u>   | <u>14,628</u>  |
| <b>Cash and cash equivalents at end of year</b>                | <u><u>18,624</u></u>                                      | <u><u>27,480</u></u>   |
|  | As At<br>31/01/2016<br>RM'000                             | As At<br>31/01/2015<br>RM'000  |
| *Cash and cash equivalents at end of year consists of:         |   |  |
| Cash and Bank Balances   | 19,279  | 27,480   |
| Bank Overdrafts  | (655)   | -  |
|  | <u><u>18,624</u></u>                                      | <u><u>27,480</u></u>   |

*The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Annual Financial Statements of the Company for the year ended 31 January 2015 and the accompanying explanatory notes attached to the interim financial statements.*

# **TECK GUAN PERDANA BERHAD**

(Company No. 307097-A)  
(Incorporated in Malaysia)

## **NOTES TO INTERIM FINANCIAL STATEMENTS**

### **1. Basis of preparation**

The interim financial statements are unaudited and have been prepared in accordance with the requirements of FRS 134 - Interim Financial Reporting and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial statements should be read in conjunction with the audited financial statements of the Group for the year ended 31 January 2015. These explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the year ended 31 January 2015.

### **2. Accounting policies**

The significant accounting policies adopted are consistent with those of the audited financial statements for the year ended 31 January 2015 except for the following Financial Reporting Standards (FRSs), Amendments to FRSs and Interpretations which take effect from 1 January 2015:

Amendments to MFRS 119: Defined Benefit Plans: Employee Contributions (effective from 1 July 2014)

Annual Improvements to MFRS 2010 -2012 Cycle (effective from 1 July 2014)

Annual Improvements to MFRS 2011 -2013 Cycle (effective from 1 July 2014)

The adoption of the above did not have any significant effects on the interim financial report upon their initial application.



## **Malaysian Financial Reporting Standards (MFRS Framework).**

On 19 November 2011, the Malaysian Accounting Standards Board (MASB) issued a new MASB approved accounting framework, the Malaysian Financial Reporting Standards (MFRS Framework).

The MFRS Framework is to be applied by all Entities Other Than Private Entities for annual periods beginning on or after 1 January 2012, with the exception of entities that are within the scope of MFRS 141 Agriculture (MFRS 141) and IC Interpretation 15 Agreements for Construction of Real Estate (IC 15), including its parent, significant investor and venturer (herein called 'Transitioning Entities').

The Group falls within the scope definition of Transitioning Entities and accordingly, will adopt the MFRS Framework for the financial year ending 31 January 2018. In presenting its first MFRS financial statements, the Group will be required to restate the comparative financial statements to amounts reflecting the application of MFRS Framework. Adjustments required on transition, if any, will be made retrospectively against opening retained earnings.

Accordingly, the consolidated financial performance and financial position as disclosed in these financial statements for the year ended 31 January 2016 could be different if prepared under the MFRS Framework.

### **3. Audit report**

There was no audit qualification in the audit report of the preceding annual financial statements.

### **4. Seasonal and cyclical factors**

The Group's operations are affected by seasonal crop production, weather conditions and fluctuating commodity prices.

### **5. Unusual items due to their nature, size of incidence**

There were no items affecting the assets, liabilities, net income or cash flows that are unusual because of their nature, size of incidence for the interim period.

### **6. Changes in estimates**

There were no significant changes in the amount of estimates that have had a material effect in the current financial results.

### **7. Debt and equities securities**

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

## 8. Dividend paid

There was no dividend payment during the current financial period-to-date.

## 9. Segmental reporting

Segment analysis for the year ended 31 January 2016 is set out below:

|                                | <b>Palm Oil<br/>Products<br/>RM'000</b> | <b>Cocoa<br/>Products<br/>RM'000</b> | <b>Elimination<br/>RM'000</b> | <b>Consolidated<br/>RM'000</b> |
|--------------------------------|---|--------------------------------------|-------------------------------|--------------------------------|
| <b>Revenue</b>                 |   |                                      |                               |                                |
| External sales                 | 201,971                                 | 8,793                                | -                             | 210,764                        |
| Inter-segments sales           | -                                       | 41                                   | (41)                          | -                              |
| Total revenue                  | 201,971                                 | 8,834                                | (41)                          | 210,764                        |
| <b>Results</b>                 |   |                                      |                               |                                |
| Segment results                | 14,319                                  | 412                                  |                               | 14,731                         |
| Unallocated corporate expenses |   |                                      |                               | (1,185)                        |
| Finance Cost                   |   |                                      |                               | (979)                          |
| Profit Before Tax              |   |                                      |                               | 12,567                         |
| <b>Assets</b>                  |   |                                      |                               |                                |
| Segment assets                 | 141,197                                 | 26,869                               |                               | 168,066                        |
| Unallocated assets             |   |                                      |                               | 606                            |
|                                |   |                                      |                               | 168,672                        |
| <b>Liabilities</b>             |   |                                      |                               |                                |
| Segment liabilities            | 77,390                                  | 607                                  |                               | 77,997                         |
| Unallocated liabilities        |   |                                      |                               | 145                            |
|                                |   |                                      |                               | 78,142                         |
| <b>Other information</b>       |   |                                      |                               |                                |
| Capital expenditure            | 315                                     | 20                                   |                               | 335                            |
| Depreciation                   | 1,629                                   | 299                                  |                               | 1,928                          |
| Amortisation                   | 2,885                                   | -                                    |                               | 2,885                          |

### Palm Oil Products

The palm oil products segment remained the Group's main source of revenue, which contributed 93.57% of the revenue of the Group in the current quarter.

For the quarter under review, revenue for this segment decreased to RM39.28 million from RM70.65 million in the preceding year corresponding quarter. The decrease was mainly attributed to the decrease in sales volume.

The operating profit for the current quarter decreased to RM2.47 million from RM3.31 million in the preceding year corresponding quarter. The decrease was mainly attributed to the decrease in operating margin.

## 9. Segmental reporting (continued)

### Cocoa Products

Cocoa products' contribution of 6.43% to the revenue of the Group is insignificant.

## 10. Valuations of property, plant and equipment

During the current quarter, the Group has performed its latest revaluation on its property, plant and equipment and biological assets to conform to the Group policy and the revaluation increase has been credited to other comprehensive income as revaluation surplus.

## 11. Changes in composition of the Group

There are no changes in the composition of the Company and the Group for the financial quarter ended 31 January 2016.

## 12. Discontinued operation

There was no discontinued operation during the quarter ended 31 January 2016.

## 13. Capital commitment

There were no material capital commitments as at the end of the quarter under review.

## 14. Contingent liabilities

There were no material contingent liabilities since the last annual balance sheet date.

## 15. Material related party transactions

Significant transactions between the Group and its jointly controlled entities are as follows:

|  | 12 months ended<br>31 January 2016<br>RM'000 |
|--|--|
| Sale of crude palm kernel oil                  | 128,243                                      |
| Purchase of palm kernel                        | 67,239                                       |
| Sale of fresh fruit bunches                    | 7,588  |
| Purchase of fertilizers, chemicals, etc.       | 1,261  |
| Sale of cocoa powder                           | 435  |
| Rental on factory building and infrastructures | 2,239  |
| Sale of chocolate products                     | 1,534  |

## 16. Subsequent Events

There were no material events subsequent to the end of the year that have not been reflected in the financial statements for the period.

## 17. Review of Group's Performance

For the quarter under review, revenue for the Group decreased by 41.93% from RM72.30 million to RM41.98 million as compared with preceding year corresponding quarter. The decrease was mainly attributed to the decrease in sales volume.

## 18. Comment On Material Changes In Profit Before Taxation

The Group registered a profit before taxation of RM1.70 million as compared with RM2.53 million in the immediate preceding quarter. The decrease was mainly attributed to the decrease in the sales revenue coupled with decrease in operating margin in the current quarter.

## 19. Current Year Prospects

In view of the adverse weather which will impact on plantation yield, the Group is closely monitoring the global market on palm oil products. The management expects this financial year to be challenging in the operation of the Group.

## 20. Profit Forecast

The Group did not announce any profit forecast or profit guarantee during the current financial year.

## 21. Profit Before Tax

The following items have been included in arriving at profit before tax:

|                                   | Quarter Ended<br>31.01.2016<br>RM'000 | Year-to-date<br>31.01.2016<br>RM'000 |
|-----------------------------------|---------------------------------------|--------------------------------------|
| Interest Income                   | 183                                   | (328)                                |
| Interest Expenses                 | 165                                   | 979                                  |
| Rental Income                     | (43)                                  | (171)                                |
| Depreciation and amortisation     | 1,133                                 | 4,813                                |
| Net foreign exchange (gain)/ loss | (324)                                 | 1,886                                |
| Rental of premises                | 12                                    | 46                                   |
| Rental of equipment               | 18                                    | 70                                   |
| Rental of land and factory        | 548                                   | 2,193                                |

## 22. Taxation

|  | Current<br>Quarter<br>31/01/2016<br>RM'000 | Year-To-<br>Date<br>31/01/2016<br>RM'000 |
|--|--|--|
| Taxation for the current period          | (957)                                      | 5,005                                    |
| Deferred taxation for the current period | 2,636                                      | (126)                                    |
|  | <u>1,679</u>                               | <u>4,879</u>                             |

### 23. Profit or Loss on Sale of Unquoted Investment and/or Properties

There was no sale of unquoted investments and/or properties during the current quarter and financial year-to-date.

### 24. Quoted Securities

There was no purchase or disposal of quoted securities during the current quarter and financial year-to-date and there were no investment in quoted shares as at the end of the quarter.

### 25. Corporate Proposals

There are no corporate proposals announced but not completed as at the date of this report.

### 26. Borrowings

The Group borrowings, which are denominated in Ringgit Malaysia, as at the end of the reporting period were as follows:

|                                 | <b>RM'000</b> |
|---------------------------------|---------------|
| Short term borrowings - secured | 46,184        |
| Long term borrowings - secured  | -             |
|                                 | <u>46,184</u> |

### 27. Derivatives

|                                | <b>As At End<br/>Of Current<br/>Quarter<br/>31/01/2016</b> |                         | <b>As At Preceding<br/>Financial Year<br/>End<br/>31/01/2015</b> |                         |
|--------------------------------|--|-------------------------|--|-------------------------|
|                                | <b>Contract/<br/>notional<br/>amount<br/>RM</b>            | <b>Liability<br/>RM</b> | <b>Contract/<br/>notional<br/>amount<br/>RM</b>                  | <b>Liability<br/>RM</b> |
| <b>Non-hedging derivatives</b> |  |                         |  |                         |
| Forward currency contracts     | -  | -                       | 7,279,400  | (702,200)               |

The Group uses forward currency contracts to manage some of the transaction exposures. These contracts are not designated as cash flow or fair value hedges and are entered into for periods consistent with currency transactions exposure and fair value changes exposure. Such derivative does not qualify for hedge accounting.

Forward currency contracts are used to hedge the Group's sales denominated in USD.

## 28. Financial Instruments

There have been no significant changes to the Group's exposure credit risk, market risk and liquidity risk from the previous financial year. Also, there have been no changes to the Group's risk management objectives, policies and processes since the previous financial year end.

There were no financial instruments with off balance sheet risk as at the date of announcement.

The un-hedged financial assets and liabilities of the Group that are not denominated in their functional currencies as at the current quarter ended are as follows:-

| Functional currency of the Group | Un-hedged financial assets/(liabilities) held in non-functional currencies |                     |          |         |
|----------------------------------|--|---------------------|----------|---------|
|                                  | United States Dollar   | Great Britain Pound | Renminbi | Total   |
|                                  | RM'000   | RM'000              | RM'000   | RM'000  |
| Trade and other receivables      | 2,375  | -                   | 97       | 2,472   |
| Cash and bank balances           | 12,204   | 3                   | -        | 12,207  |
| Borrowings                       | (9,695)  | -                   | -        | (9,695) |
| Total                            | 4,884  | 3                   | 97       | 4,984   |

## 29. Material Litigation

There were no pending material litigations at the date of this report.

## 30. Dividends

No dividend has been declared for the financial quarter under review.

## 31. Earnings Per Share

The earnings per share for the current quarter and financial year-to-date are calculated by dividing the profit for the period by the weighted average number of ordinary shares in issue.

|  | Current Year Quarter<br>31/01/2016 | Preceding Year Corresponding Quarter<br>31/01/2015 | Current Year To Date<br>31/01/2016 | Preceding Year Corresponding Period<br>31/01/2015 |
|--|------------------------------------|--|------------------------------------|---|
| Profit/ (loss) for the period (RM'000)                     | 17                                 | 1,197  | 7,688                              | (2,055)   |
| Weighted average number of ordinary shares in issue ('000) | 40,097                             | 40,097   | 40,097                             | 40,097  |
| Basic earnings/ (loss) per share (Sen)                     | <u>0.04</u>                        | <u>2.99</u>  | <u>19.17</u>                       | <u>(5.13)</u>                                     |

### 31. Earnings Per Share (continued)

Basic earnings per ordinary share is calculated by dividing the profit for the quarter attributable to ordinary equity holders of the company by the weighted average number of ordinary shares in issue during the quarter.

Diluted earnings per share is not disclosed as the Company does not have any dilutive potential on ordinary shares.

### 32. Disclosure of realised and unrealised profits or losses

Realised and unrealised accumulated profits/ (losses) of the Group is analysed as follows:

|  | As at<br>31.01.2016<br>RM'000 | As at<br>31.01.2015<br>RM'000 |
|--|-------------------------------|-------------------------------|
| Total accumulated profits/ (losses) of TGPB and its subsidiaries |                               |                               |
| - Realised   | 18,473                        | 5,625                         |
| - Unrealised   | (20,723)                      | (17,458)                      |
|  | (2,250)                       | (11,833)                      |
| Less: Consolidation adjustments                                  | (5,463)                       | (5,463)                       |
| Total group accumulated losses as per consolidated accounts      | (7,713)                       | (17,296)                      |

#### By Order of the Board

Chan Kin Dak @ Tan Kin Dak  
Company Secretary  
23 March 2016