

**AWC BERHAD**  
(Company No. 550098-A)  
(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2012**

	Note	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
		CURRENT YEAR QUARTER 30/09/2012 RM'000	PRECEDING YEAR CORRESPONDING QUARTER 30/09/2011 RM'000	CURRENT YEAR TO DATE 30/09/2012 RM'000	PRECEDING YEAR CORRESPONDING PERIOD 30/09/2011 RM'000
Revenue	14	25,420	25,919	25,420	25,919
Cost of sales		(18,734)	(15,742)	(18,734)	(15,742)
Gross profit		6,686	10,177	6,686	10,177
Other operating income		266	126	266	126
Other operating expenses		(10,201)	(8,474)	(10,201)	(8,474)
(Loss)/Profit from operations		(3,249)	1,829	(3,249)	1,829
Finance costs, net		(38)	(91)	(38)	(91)
(Loss)/Profit before taxation	14	(3,287)	1,738	(3,287)	1,738
Income tax expense	18	(56)	(144)	(56)	(144)
(Loss)/Profit for the financial period		(3,343)	1,594	(3,343)	1,594
Other comprehensive income:					
Foreign currency translation differences		(1,264)	344	(1,264)	344
Total comprehensive (expenses)/income for the financial period		(4,606)	1,938	(4,606)	1,938
(Loss)/Profit attributable to:					
Owners of the Company		(3,063)	725	(3,063)	725
Non-controlling interests		(280)	869	(280)	869
		(3,343)	1,594	(3,343)	1,594
Total comprehensive (expenses)/income attributable to:					
Owners of the Company		(3,706)	900	(3,706)	900
Non-controlling interests		(900)	1,038	(900)	1,038
		(4,606)	1,938	(4,606)	1,938
Basic earnings per share (sen)	23	(1.36)	0.32	(1.36)	0.32

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2012.

The accompanying notes are an integral part of this statement.

**AWC BERHAD**  
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**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2012**

	(Unaudited)		(Audited)	
	Note	AS AT	AS AT	
		30/09/2012	30/6/2012	RM'000
<b>NON-CURRENT ASSETS</b>				
Property, plant and equipment		10,244	11,492	
Investment properties		2,981	2,998	
Other investments		36	36	
Intangible assets - others		443	548	
Intangible assets - goodwill		6,522	7,682	
Deferred tax assets		139	78	
		<u>20,365</u>	<u>22,834</u>	
<b>CURRENT ASSETS</b>				
Amount owing by jointly controlled entity		3,275	3,278	
Inventories		15,463	12,932	
Tax recoverable		3,380	4,460	
Other receivables		5,448	3,603	
Trade receivables		36,529	51,397	
Cash and bank balances		50,050	49,406	
		<u>114,145</u>	<u>125,076</u>	
<b>TOTAL ASSETS</b>		<u>134,510</u>	<u>147,910</u>	
<b>EQUITY AND LIABILITIES</b>				
<b>Equity attributable to owners of the Company</b>				
Share capital		68,604	68,604	
Treasury shares		(855)	(855)	
Reserves		1,494	5,202	
		<u>69,243</u>	<u>72,951</u>	
Non-controlling interests		23,608	26,093	
<b>Total Equity</b>		<u>92,851</u>	<u>99,044</u>	
<b>NON-CURRENT LIABILITIES</b>				
Provision for end of service benefit		-	322	
Long term borrowings	20	4,197	4,621	
Deferred taxation		17	17	
		<u>4,214</u>	<u>4,960</u>	
<b>CURRENT LIABILITIES</b>				
Other payables		23,225	19,556	
Trade payables		12,257	18,553	
Provision for taxation		698	2,467	
Short term borrowings	20	1,265	3,330	
		<u>37,445</u>	<u>43,906</u>	
<b>TOTAL LIABILITIES</b>		<u>41,659</u>	<u>48,866</u>	
<b>TOTAL EQUITY AND LIABILITIES</b>		<u>134,510</u>	<u>147,910</u>	
<b>NET ASSETS PER SHARE (RM)</b>		<u>0.31</u>	<u>0.32</u>	

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2012.

The accompanying notes are an integral part of this statement.

**AWC BERHAD**  
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**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**  
**FOR THE FIRST QUATER ENDED 30 SEPTEMBER 2012**

	CURRENT PERIOD TO DATE	PREVIOUS PERIOD TO DATE
	30/09/2012 RM'000	30/09/2011 RM'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
(Loss)/Profit before taxation	(3,287)	1,738
Adjustments for:		
Non-cash items	1,716	874
Non-operating items	38	91
Operating profit before working capital changes	(1,533)	2,703
Net change in current assets	6,463	12,590
Net change in current liabilities	(1,395)	(16,839)
Cash generated from/(used in) operations	3,535	(1,546)
Interest paid	(141)	(163)
Deferred expenditure paid	-	(300)
Taxes paid	(800)	(567)
Net cash generated from/(used in) operating activities	2,593	(2,577)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Net change in amount due from associated company	-	69
Net change in amount owing by/to jointly controlled entity	3	90
Net cash outflow arising on disposal of a subsidiary	(532)	-
Purchase of plant and equipment	(126)	(422)
Proceeds from disposals of plant and equipment	33	133
Interest received	103	73
Net cash used in investing activities	(519)	(57)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Repayment of term loans	(182)	(166)
Repayment of trade loan	(72)	-
Repayment of hire purchase and lease payables	(194)	(20)
Net cash used in financing activities	(448)	(186)
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	1,626	(2,820)
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL PERIOD</b>	48,424	63,067
<b>CASH AND CASH EQUIVALENTS AT END OF FINANCIAL PERIOD</b>	50,050	60,247
Cash and cash equivalents comprise:		
Cash and bank balances	29,905	18,808
Deposits with licensed bank	20,145	42,475
	50,050	61,283
Less: Bank overdrafts	-	(1,036)
	50,050	60,247

The Condensed Consolidated Statement of Cash flows should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2012.

The accompanying notes are an integral part of this statement.

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**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**  
**FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2012**

	[Non - Distributable]				Statutory Reserve	Distributable Accumulated Losses	Total	Non-Controlling Interests	Total Equity
	Share Capital	Share Premium	Treasury Shares	Foreign Exchange Reserves					
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
<b><u>30 September 2012</u></b>									
At 1 July 2012	68,604	7,649	(855)	586	307	(3,341)	72,950	26,094	99,044
Total comprehensive expenses for the financial period	-	-	-	(644)	-	(3,063)	(3,707)	(900)	(4,607)
Contributions by and distribution to owners of the Company:									
- Disposal of subsidiaries	-	-	-	-	-	-	-	(1,586)	(1,586)
At 30 September 2012	68,604	7,649	(855)	(58)	307	(6,404)	69,243	23,608	92,851
<b><u>30 September 2011</u></b>									
At 1 July 2011	68,604	7,649	(830)	(130)	307	(4,088)	71,512	24,291	95,803
Total comprehensive income for the financial period	-	-	-	175	-	725	900	1,038	1,938
At 30 September 2011	68,604	7,649	(830)	45	307	(3,363)	72,412	25,329	97,741

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the financial year ended 30 June 2012.

The accompanying notes are an integral part of this statement.

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**EXPLANATORY NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2012**

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**PART A – EXPLANATORY NOTES PURSUANT TO FRS 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”), MFRS 134: Interim Financial Reporting and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial report should be read in conjunction with the audited financial statements for the financial year ended 30 June 2012.

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 financial year ended 30 June 2012.

For the periods up to and including the year ended 30 June 2012, the Group prepared its financial statements in accordance with Financial Reporting Standards (“FRS”). The Group has adopted the MFRS Framework issued by the Malaysian Accounting Standards Board (“MASB”) with effect from 1 July 2012. This MFRS Framework was introduced by the MASB in order to fully converge Malaysia’s existing FRS Framework with the International Financial Reporting Standards (“IFRS”) Framework issued by the International Accounting Standards Board.

These interim financial statements are the Group’s first MFRS compliant interim financial statements and hence MFRS 1: First-Time Adoption of Malaysian Financial Reporting Standards (“MFRS”) has been applied.

The audited financial statements of the Group for the year ended 30 June 2012 were prepared in accordance with FRS. As the requirement under FRS and MFRS are similar, the significant accounting policies adopted in preparing these interim financial statements are consistent with those of the audited financial statements for the year ended 30 June 2012.

**MFRSs, Amendments to MFRSs and IC Interpretations issued but not yet effective**

At the date of authorisation of these interim financial statements, the following MFRSs, Amendments to MFRSs and IC Interpretation were issued but not yet effective and have not been applied by the Group:

<u>MFRSs, Amendments to MFRSs and IC Interpretations</u>	<u>Effective Date</u>	
MFRS 9	Financial Instruments (IFRS 9 issued by IASB in November 2009 and October 2010)	1 January 2015
MFRS 10	Consolidated Financial Statements	1 January 2013
MFRS 11	Joint Arrangements	1 January 2013
MFRS 12	Disclosure of Interests in Other Entities	1 January 2013
MFRS 13	Fair Value Measurement	1 January 2013
MFRS 119	Employee Benefits	1 January 2013
MFRS 127	Separate Financial Statements	1 January 2013
MFRS 128	Investments In Associates and Joint Ventures	1 January 2013

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**EXPLANATORY NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2012**

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<u>MFRSs, Amendments to MFRSs and IC Interpretations</u>		<u>Effective Date</u>
Amendments to MFRS 1	Government Loan	
Amendments to MFRS 7	Disclosures – Offsetting Financial Assets and Financial Liabilities	1 January 2013
Amendments to MFRS 9	Mandatory Effective Date of FRS 9 and Transition Disclosures	1 January 2015
Amendments to MFRS 10, MFRS 11 and MFRS 12	Consolidated Financial Statements, Joint Arrangements and Disclosure of Interests in Other Entities: Transition Guidance	1 January 2013
Amendments to MFRS 132	Offsetting Financial Assets and Financial Liabilities	1 January 2014
IC Interpretation 20	Stripping Costs in Production Phase of Surface Mine	1 January 2013

The adoption of the accounting standards and interpretations set out above is expected to have no material impact on the financial statements of the Group upon their initial application.

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

The auditors' report on the financial statements for the financial year ended 30 June 2012 was not subject to any audit qualification.

**3. SEASONAL OR CYCLICAL FACTORS**

The Group's business was not affected by any significant seasonal or cyclical factors during the current quarter under review.

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

There was no unusual item affecting assets, liabilities, equity, net income or cash flows during the current quarter under review.

**5. CHANGE IN ESTIMATES**

There was no change in estimates of amounts reported in the prior financial year that have a material effect in the current quarter.

**6. DEBT AND EQUITY SECURITIES**

There was no issuance, cancellation, repurchases, resale and repayment of debt and equity securities during the current quarter under review

The number of treasury shares held as at 30 September 2012 is as follows:-

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**EXPLANATORY NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2012**

	No. of shares	Amount RM
Balance of treasury shares as at 1 July 2012	3,326,800	855,221
add: Purchase of treasury shares during the period under review	-	-
	3,326,800	855,221
less: Sale of treasury shares	-	-
Balance of treasury shares as at 30 September 2012	3,326,800	855,221

**7. DIVIDENDS PAID**

There was no dividend paid in the current quarter.

**8. SEGMENTAL INFORMATION**

The segment information for the current period to-date ended 30 September 2012 is as follows:

	Investment holding	Facilities Division	Engineering Division	Environment Division	Adjustments and eliminations	Total
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Revenue	-	13,785	6,194	5,451	(10)	25,420
Inter-segment revenue	-	-	10	-	-	10
Segment (loss)/profit	(1,573)	63	122	(173)	-	(1,561)
Segment assets	93,378	45,810	24,705	66,591	(96,594)	133,890

Reconciliation of profit for the current period to-date ended 30 September 2012 is as follow:

	RM'000
Total loss for reportable segments	(1,561)
Inter-segment profit / (loss)	(575)
Corporate income / (expenses)	(1,151)
Group's profit / (loss) before taxation	(3,287)

**9. CARRYING AMOUNT OF REVALUED ASSETS**

Not Applicable.

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**EXPLANATORY NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2012**

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**10. SIGNIFICANT AND SUBSEQUENT EVENT**

There were no material events subsequent to 30 September 2012 to the date of this report that have not been reflected in the financial statements for the current financial period.

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

As announced on 2 July 2012, the Company had vide its letters dated 4 May 2012, 7 May 2012 and 10 May 2012 extended a conditional pre-emption offer to Mr. P Deivendran a/l K Pathmanathan (“Deiv”), an existing shareholder of Infinite QL Sdn Bhd (“IQL”) to sell the 2,448,000 of RM1.00 each in IQL held by the Company (“Subject Shares”) to Deiv.

Deiv had on 1 July 2012 accepted the conditional pre-emption offer and the Company shall dispose the Subject Shares to Deiv for a total cash consideration of Ringgit Malaysia Five Hundred Thousand Only (RM500,000) subject to the terms and conditions prescribed in the conditional pre-emption offer (“Proposed Disposal”). As announced on 8 November 2012, the Proposed Disposal had been completed on 7 November 2012.

Save and except for the above, there has been no change in the composition of the Group during the current quarter.

**12. CONTINGENT LIABILITIES AND CONTINGENT ASSETS**

There were no material contingent liabilities or contingent assets as at the date of this report.

**13. COMMITMENTS**

There are no material commitments which require disclosure in this report except for the following:

	As at 30 September 2012 RM'000	As at 30 June 2012 RM'000
Non-cancellable operating lease commitments		
Future minimum rentals payable:		
Not later than 1 year	95	127
Later than 1 year and not later than 2 years	113	113
Later than 2 years and not later than 5 years	-	-
	208	240



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**EXPLANATORY NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2012**

**PART B – EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE MAIN MARKET LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**

**14. PERFORMANCE REVIEW BY SEGMENTS**

Revenue	Current quarter ended 30 September 2012 RM'000	Current period to-date ended 30 September 2012 RM'000	Preceding year corresponding period ended 30 September 2011 RM'000	Variance for Period-to- date [Favorable / (adverse)] RM'000
Facilities	13,785	13,785	12,656	1,129
Environment	5,451	5,451	7,561	(2,110)
Engineering	6,194	6,194	4,945	1,249
<b>Segment profit/(loss)</b>	<b>Current quarter ended 30 September 2012 RM'000</b>	<b>Current period to-date ended 30 September 2012 RM'000</b>	<b>Preceding year corresponding period ended 30 September 2011 RM'000</b>	<b>Variance for period-to- date [Favorable / (adverse)] RM'000</b>
Facilities	63	63	1,023	(960)
Environment	(173)	(173)	2,243	(2,416)
Engineering	122	122	(144)	266

14.1 Facilities Division

Segment pre-tax profit this Division in the current period to-date is lower by RM1.0 million as compared to the corresponding period last year principally due to the additional earnings from electricity tariff and consumption claims during the corresponding period last year. The losses incurred on offshore operations in current period to-date also resulted in a decline in the segment pre-tax profit.

14.2 Environment Division

The Environment Division recorded a segment loss of RM0.2 million in the current period to-date as compared to a segment pre-tax profit of RM2.2 million in the corresponding period last year in view of the lower project-based income following the completion of its major project in the Middle East i.e. Al Raha Beach Development project. Delay in the progress of certain projects in the Middle East and Malaysia also resulted in lower revenue recognition in the current period to-date.

14.3 Engineering Division

The performance of the Engineering Division strengthened by RM0.3 million against the corresponding period last year on the back of an improved revenue.

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**EXPLANATORY NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2012**

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**15. COMMENTARY ON MATERIAL VARIATION IN PROFIT BEFORE TAXATION AGAINST PRECEDING QUARTER**

	Current quarter ended 30 September 2012 RM'000	Preceding quarter ended 30 June 2012 RM'000	Variance  RM'000
(Loss)/Profit before taxation	(3,287)	248	(3,535)

The Group profit registered a loss before taxation of RM3.3 million for the current quarter as compared to profit before taxation of RM0.2 million against the immediate preceding quarter following loss on disposal of Technology Division of RM1.2 million and higher corporate expenses.

**16. COMMENTARY ON PROSPECTS**

16.1 Facilities Division

Principal income from Federal Government integrated facilities management services concession under its Facilities Division shall continue to sustain a stable and consistent stream of turnover to the Group throughout the remaining period of the concession.

16.2 Environment Division

Revenue and profit for the Environment Division is closely pegged to project income from contracted onshore and offshore projects which is highly correlated to:-

- (a) The economic prospects and development of the offshore regions in which it operates principally in the Middle East and Singapore.
- (b) Project risks such as delay in progress and completion of projects which may also result in lower revenue recognition leading to an adverse impact on the financial performance of this Division.

In addition, the Division is also exposed to foreign currency risks of its operating regions such as United Emirates Dirham (which is closely pegged to United States Dollar) and Singapore Dollar.

Considering the inclement economic climate in the Middle East, the Division shall focus on building its order books in other developing and upcoming economies both abroad and closer to home.

16.3 Engineering Division

Performance of this Division is expected to remain closely pegged to the cyclical construction sector in both Malaysia and Singapore which is highly correlated to the economic outlook and consumers' sentiment under highly challenging market conditions.

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**EXPLANATORY NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2012**

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**17. PROFIT FORECAST OR PROFIT GUARANTEE**

Not applicable.

**18. INCOME TAX EXPENSE**

	Current quarter ended 30 September 2012 RM'000	Period to date ended 30 September 2012 RM'000
Income tax expense for the period	56	56

The Group's effective tax rate is lower than the statutory tax rate mainly due to the effect of tax exempt profits from the joint controlled entity, foreign-source income generated from its operations in Abu Dhabi, United Arab Emirates and pioneer status tax incentive enjoyed by certain subsidiary of the Group.

**19. CORPORATE PROPOSALS**

There was no corporate proposal announced but not completed as at the latest practicable date.

**20. BORROWINGS**

	As at 30 September 2012 RM'000	As at 30 June 2012 RM'000
Secured short-term borrowings:		
Bank overdrafts	-	982
Trade loan	-	72
Revolving credit	-	950
Term loan	583	603
Hire purchase payables	682	723
Total short-term borrowings	1,265	3,330
Secured long-term borrowings:		
Term loan	2,352	2,691
Hire purchase payables	1,845	1,930
Total borrowings	4,197	4,611
	5,462	7,951

All of the above borrowings are denominated in Ringgit Malaysia except for RM235,380 (2012: RM265,230) which are denominated in Singapore Dollars, RM200,193 (2012: RM175,963) which are denominated in Indian Rupee and RM Nil (2012: RM71,901) which are denominated in Swedish Krona.

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**EXPLANATORY NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2012**

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**21. MATERIAL LITIGATION**

There is no material litigation which may materially affect the Group for the current quarter under review.

**22. PROPOSED DIVIDEND**

- (a) As first interim single-tier dividend of 1.5 sen per share was declared in the current quarter i.e. on 3 September 2012. (2012: interim dividends of 1.5 sen per share) and paid on 18 October 2012.
- (b) The total dividend for the current financial year to-date ending 30 June 2013 is interim dividend of 1.5 sen per share (2012: interim dividend of 1.5 sen per share)

**23. EARNINGS PER SHARE**

The basic earnings per ordinary share of the Group is calculated based on the Group's net profit for the period attributable to owners of the Company over the weighted average number of ordinary shares in issue during the period, excluding treasury shares held by the Company as follows:

	Current quarter ended 30 September 2012	Period to date ended 30 September 2012
Loss attributable to owners of the company (RM'000)	(3,063)	(3,063)
Weighted average number of ordinary shares in issue, excluding treasury shares ('000)	225,352	225,352
Basic earnings per share (sen)	(1.36)	(1.36)

There are no shares or other financial instruments in issue which have a dilutive effect on the earnings per share of the Group.

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**EXPLANATORY NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2012**

**24. REALISED AND UNREALISED PROFITS/LOSSES**

	<u>As at 30 September 2012 RM'000</u>
Total retained profits / (accumulated losses) of the Company and its subsidiaries:	
- Realised	(8,967)
- Unrealised	<u>28</u>
	(8,939)
Total share of retained profit / (accumulated losses) from associated company:	
- Realised	-
- Unrealised	-
Total share of retained profit / (accumulated losses) from jointly controlled entity:	
- Realised	2,447
- Unrealised	<u>-</u>
	(6,492)
Less: Consolidation adjustments	<u>88</u>
Total group retained profit / (accumulated losses) as per consolidated accounts	<u>(6,404)</u>

**25. ITEMS INCLUDED IN CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**

(Loss)/Profit from operations is for the current quarter and period to-date ended 30 September 2012 is stated after charging / (crediting) the following items:

	<u>Current quarter ended 30 September 2012 RM'000</u>	<u>Period to date ended 30 September 2012 RM'000</u>
Interest income	(103)	(103)
Other (income)/expenses	(266)	(266)
Interest expense	141	141
Depreciation and amortisation	541	541
Provision for and write off of receivables	-	-
Provision for and write off of inventories	21	21
(Gain)/loss on disposal of quoted or unquoted investments or properties	-	-
Impairment of assets	-	-
Foreign exchange (gain) or loss	4	4
Gain or loss on derivatives	-	-
Exceptional items	-	-

**26. AUTHORISATION FOR ISSUE**

This interim financial report has been approved by the Board of Directors of the Company for issuance on 29 November 2012.