



Sapura Industrial Berhad (17547-W)
(Incorporated in Malaysia)

INTERIM FINANCIAL REPORT FOR THE 3RD QUARTER ENDED 31 OCTOBER 2013

The unaudited financial results of Sapura Industrial Berhad Group
for the period ended 31 October 2013

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SAPURA INDUSTRIAL BERHAD (17547-W)
CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE PERIOD ENDED 31 OCTOBER 2013
THE FIGURES HAVE NOT BEEN AUDITED

	<u>Individual Quarter</u>		<u>Cumulative Quarter</u>	
	<u>Current Quarter Ended 31.10.2013 RM'000</u>	<u>Comparative Quarter Ended 31.10.2012 RM'000</u>	<u>9 months Cumulative Totodate 31.10.2013 RM'000</u>	<u>9 months Cumulative Totodate 31.10.2012 RM'000</u>
Revenue	71,787	66,313	200,498	199,109
Cost of sales	<u>(55,958)</u>	<u>(53,483)</u>	<u>(160,601)</u>	<u>(159,139)</u>
Gross profit	15,829	12,830	39,897	39,970
Other income	305	1,126	1,964	3,706
Operating expenses	(8,506)	(8,035)	(24,973)	(26,872)
Finance costs	(586)	(634)	(1,844)	(2,141)
Profit before tax	<u>7,041</u>	<u>5,287</u>	<u>15,044</u>	<u>14,663</u>
Tax expense	(1,750)	(1,312)	(3,688)	(4,863)
Profit for the period	<u>5,291</u>	<u>3,975</u>	<u>11,356</u>	<u>9,800</u>
Total comprehensive income for the period	<u>5,291</u>	<u>3,975</u>	<u>11,356</u>	<u>9,800</u>
Profit for the period attributable to:				
Owners of the parent	5,332	4,002	11,468	11,084
Non-controlling interest	<u>(41)</u>	<u>(27)</u>	<u>(112)</u>	<u>(1,284)</u>
	<u>5,291</u>	<u>3,975</u>	<u>11,356</u>	<u>9,800</u>
Total comprehensive income for the period attributable to:				
Owners of the parent	5,332	4,002	11,468	11,084
Non-controlling interest	<u>(41)</u>	<u>(27)</u>	<u>(112)</u>	<u>(1,284)</u>
	<u>5,291</u>	<u>3,975</u>	<u>11,356</u>	<u>9,800</u>
Earnings per share attributable to owners of the parent (sen):				
Basic, for profit from operations	<u>7.33</u>	<u>5.50</u>	<u>15.76</u>	<u>15.23</u>

(The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the year ended 31 January 2013 and the accompanying explanatory notes attached to the Interim Financial Statements)

SAPURA INDUSTRIAL BERHAD (17547-W)
CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 OCTOBER 2013

	Unaudited 31.10.2013 RM'000	Restated 31.1.2013 RM'000	Restated 1.2.2012 RM'000
ASSETS			
Non-current assets			
Property, plant and equipment	84,537	88,420	96,121
Development expenditure	2,242	2,623	3,220
	<u>86,779</u>	<u>91,043</u>	<u>99,341</u>
Current assets			
Inventories	25,039	26,647	25,163
Tax recoverable	169	370	479
Trade and other receivables	60,705	53,249	52,239
Cash and bank balances	13,958	10,066	20,915
	<u>99,871</u>	<u>90,332</u>	<u>98,796</u>
TOTAL ASSETS	<u>186,650</u>	<u>181,375</u>	<u>198,137</u>
EQUITY AND LIABILITIES			
Equity attributable to owners of the parent			
Share capital	72,776	72,776	72,776
Share premium	2,200	2,200	2,200
Retained profits	21,868	10,401	12,923
	<u>96,844</u>	<u>85,377</u>	<u>87,899</u>
Minority interest	(1,029)	(917)	512
Total equity	<u>95,815</u>	<u>84,460</u>	<u>88,411</u>
Non-current liabilities			
Retirement benefit obligations	4,253	4,101	3,694
Loans and borrowings	10,728	14,462	21,527
Deferred tax liabilities	7,039	7,039	7,480
	<u>22,020</u>	<u>25,602</u>	<u>32,701</u>
Current liabilities			
Retirement benefit obligations	158	86	42
Income tax payable	1,041	1,377	1,625
Trade and other payables	36,780	36,711	42,680
Loans and borrowings	30,836	33,139	32,678
	<u>68,815</u>	<u>71,313</u>	<u>77,025</u>
Total liabilities	<u>90,835</u>	<u>96,915</u>	<u>109,726</u>
TOTAL EQUITY AND LIABILITIES	<u>186,650</u>	<u>181,375</u>	<u>198,137</u>
Net assets per share (RM)	1.33	1.17	1.21

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the year ended 31 January 2013 and the accompanying explanatory notes attached to the Interim Financial Statements)

SAPURA INDUSTRIAL BERHAD (17547-W)
CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE PERIOD ENDED 31 OCTOBER 2013

	← Attributable to owners of the parent →			Total RM'000	Minority interest RM'000	Total equity RM'000
	← Non-Distributable → Share capital RM'000	Share premium RM'000	Distributable Retained profits RM'000			
For The 9 Month Period Ended 31 October 2013						
As at 1 February 2013	72,776	2,200	11,400	86,376	(917)	85,459
MFRS119 Adjustment	-	-	(999)	(999)	-	(999)
As at 1 February 2013 (restated)	72,776	2,200	10,401	85,377	(917)	84,460
Total comprehensive income for the period	-	-	11,468	11,468	(112)	11,356
As at 31 October 2013	72,776	2,200	21,868	96,844	(1,029)	95,815
For The 9 Month Period Ended 31 October 2012						
As at 1 February 2012	72,776	2,200	13,922	88,898	512	89,410
MFRS119 Adjustment	-	-	(999)	(999)	-	(999)
As at 1 February 2012 (restated)	72,776	2,200	12,923	87,899	512	88,411
Total comprehensive income for the period	-	-	11,084	11,084	(1,284)	9,800
Dividends on ordinary shares	-	-	(16,011)	(16,011)	-	(16,011)
As at 31 October 2012	72,776	2,200	7,996	82,972	(772)	82,200

**(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited
Financial Statements for the year ended 31 January 2013 and the accompanying explanatory
notes attached to the Interim Financial Statements)**

SAPURA INDUSTRIAL BERHAD (17547-W)
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 31 OCTOBER 2013

	9 MONTHS ENDED 31.10.2013 RM'000	9 MONTHS ENDED 31.10.2012 RM'000
Operating activities		
Profit before tax	15,044	14,663
Adjustments for:		
Depreciation of property, plant and equipment	9,473	9,826
Property, plant and equipment written off	73	16
Amortisation of development expenditure	679	1,044
Interest income	(281)	(394)
Net unrealised gain on foreign exchange	(65)	(111)
Increase in liability for defined benefit plan	412	309
(Gain)/loss on disposal of property, plant and equipment	(45)	2
Write down of inventories	-	93
Interest expense	1,844	2,141
Operating profit before working capital changes	<u>27,134</u>	<u>27,589</u>
Decrease in inventories	1,608	161
Increase in trade and other receivables	(7,456)	(4,528)
Increase/(Decrease) in trade and other payables	<u>144</u>	<u>(1,692)</u>
Cash generated from operations	21,430	21,530
Interest paid	(1,844)	(2,141)
Taxes paid	(3,830)	(4,903)
Retirement benefits paid	<u>(95)</u>	<u>-</u>
Net cash generated from operating activities	<u>15,661</u>	<u>14,486</u>

**SAPURA INDUSTRIAL BERHAD (17547-W)
CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDED 31 OCTOBER 2013**

(contd.)

	9 MONTHS ENDED 31.10.2013 RM'000	9 MONTHS ENDED 31.10.2012 RM'000
Investing activities		
Purchase of property, plant and equipment	(5,672)	(4,593)
Interest received	281	394
Proceeds from disposal of property, plant and equipment	53	8
Development expenditure incurred	(298)	(676)
Net cash used in investing activities	<u>(5,636)</u>	<u>(4,867)</u>
Financing activities		
Net repayment of term loans	(5,259)	(2,815)
Net drawdown of short term borrowings	(178)	1,426
Net repayment of hire purchase and lease financing	(600)	(849)
Dividends on ordinary shares	-	(16,011)
Net cash used in from financing activities	<u>(6,037)</u>	<u>(18,249)</u>
Net increase/(decrease) in cash and cash equivalents	3,988	(8,630)
Cash and cash equivalents at beginning of period	9,373	20,018
Cash and cash equivalents at end of period	<u>13,361</u>	<u>11,388</u>
Analysis of cash and cash equivalents:		
Deposits, cash and bank balances	13,958	12,184
Bank overdrafts	(598)	(796)
Cash and cash equivalents at end of period	<u>13,360</u>	<u>11,388</u>

**(The Consolidated Statement of Cash Flows should be read in conjunction with the
Financial Statements for the year ended 31 January 2013 and the accompanying
explanatory notes attached to the Interim Financial Statements)**

SAPURA INDUSTRIAL BERHAD (17547-W)

Notes to the Interim Financial Statements - 31 October 2013

Part A - EXPLANATORY NOTES

A1. Basis of preparation

The interim financial statements have been prepared under the historical cost convention. The interim financial statements are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standards ("MFRS") 134: Interim Financial Reporting and Chapter 9.22, part K of Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities"). The interim financial report is in compliance with IAS 34 Interim Financial Reporting issued by the International Accounting Standards Board.

The interim financial statements should be read in conjunction with the explanatory notes attached to the interim financial statements which 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.

A2. Changes in Accounting Policies

On 1 February 2013, the Group adopted the following new and amended MFRSs and IC Interpretation mandatory for annual financial periods beginning on or after 1 February 2013.

<u>Description</u>	<u>Effective for annual period beginning on or after</u>	
MFRS 101	Presentation of Items of Other Comprehensive Income (Amendments to MFRS 101)	1 July 2012
Amendments to MFRS 101	Presentation of Financial Statements (Annual Improvements 2009-2011 Cycle)	1 January 2013
MFRS 3	Business Combinations (IFRS 3 Business Combinations issued by IASB in March 2004)	1 January 2013
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
MFRS 127	Consolidated and Separate Financial Statements (IAS 27 as revised by IASB in December 2003)	1 January 2013
Amendments to MFRS 7	Disclosure - Offsetting Financial Assets and Financial Liabilities	1 January 2013
Amendments to MFRS 116	Property, Plant and Equipment (Annual Improvements 2009-2011 Cycle)	1 January 2013
Amendments to MFRS 132	Financial Instruments: Presentation (Annual Improvements 2009-2011 Cycle)	1 January 2013
Amendments to MFRS134	Interim Financial Reporting (Annual Improvements 2009-2011 Cycle)	1 January 2013
Amendments to MFRS 10	Consolidated Financial Statements: Transition Guidance	1 January 2013
Amendments to MFRS 11	Joint Arrangements: Transition Guidance	1 January 2013
Amendments to MFRS 12	Disclosure of Interests in Other Entities: Transition Guidance	1 January 2013

SAPURA INDUSTRIAL BERHAD (17547-W)

Notes to the Interim Financial Statements - 31 October 2013 (contd)

Part A - EXPLANATORY NOTES (CONTD.)

The adoption of the above MFRS and amendments to MFRS that came into effect on 1 February 2013, as disclosed in the audited consolidated financial statements for the financial year ended 31 January 2013, did not have significant impact on the unaudited condensed financial statements upon the initial application on 1 February 2013 except as discussed below:

MFRS 119 Employee Benefits

The amendments to MFRS 119 require the recognition of changes in defined benefit obligation and in fair value of plan assets when they occur. The amendments eliminate the 'corridor method' permitted under the previous version of MFRS 119 and accelerate the recognition of past service costs, hence require all actuarial gains and losses to be recognized immediately in order for the net pension asset or liability recognized in the consolidated statement of financial position to reflect the full value of the plan deficit or surplus. The Standard is applied retrospectively and the unrecognized net actuarial loss of RM999,498 has been recognized in the closing balance of the financial year 2012 and opening balance of financial year 2013 respectively.

Standards and interpretations issued but not yet effective

The Group has not adopted the following standards and interpretations that have been issued but not yet effective.

<u>Description</u>	<u>Effective for annual period beginning on or after</u>
Amendments to MFRS 132: Offsetting Financial Asset and Financial Liabilities	1 January 2014
Amendments to MFRS 10, MFRS 12 and MFRS 127: Investment Entities	1 January 2014
Amendments to MFRS 136: Recoverable Amount Disclosures for Non-Financial Assets	1 January 2014
Amendments to MFRS 139: Novation of Derivatives and Continuation of Hedge Accounting	1 January 2014
IC Interpretation 21: Levies	1 January 2014
MFRS 9 Financial Instruments	1 January 2015

A3. Seasonal and Cyclical Factors

The Group's results were not materially affected by any major seasonal or cyclical factors.

A4. Unusual Items Due To Their Nature, Size or Incidence

There were no material unusual items affecting assets, liabilities, equity, net income or cash flows during the financial period under review.

SAPURA INDUSTRIAL BERHAD (17547-W)

Notes to the Interim Financial Statements - 31 October 2013 (contd)

Part A - EXPLANATORY NOTES (CONTD.)

A5. Material Changes in Estimates

There were no material changes in estimates reported in the the financial period under review.

A6. Issuance and Repayment of Debt and Equity Securities

There were no issuances, cancellations, share buy-backs, resale of shares bought back and repayment of debt and equity securities by the Company during the financial period under review.

A7. Dividends Paid

No dividends were paid during the financial period under review.

A8. Segmental Information

Analysis of the Group's revenue and results by business are as follows:-

	Individual Quarter 3 months ended 31 October 2013		Cumulative Quarter 9 months ended 31 October 2013	
	Revenue RM'000	Profit/(loss) before taxation RM'000	Revenue RM'000	Profit/(loss) before taxation RM'000
Investment Holding	6,026	(75)	17,572	(518)
Manufacturing	73,325	7,168	204,324	15,244
Others	1,216	(52)	3,719	318
	<u>80,567</u>	<u>7,041</u>	<u>225,615</u>	<u>15,044</u>
Eliminations	<u>(8,780)</u>	<u>-</u>	<u>(25,117)</u>	<u>-</u>
	<u>71,787</u>	<u>7,041</u>	<u>200,498</u>	<u>15,044</u>

No geographical segment is presented as the Group's activities are carried out in Malaysia.

SAPURA INDUSTRIAL BERHAD (17547-W)

Notes to the Interim Financial Statements - 31 October 2013 (contd)

Part A - EXPLANATORY NOTES (CONTD.)

A9. Property, Plant and Equipment

The carrying amounts of property, plant and equipment have been brought forward without amendment from the previous audited financial statements.

A10. Material Events Subsequent to the End of the Period

There were no material events subsequent to the end of the financial period under review.

A11. Changes in Composition of the Group

There were no changes in the Group's composition during the financial period under review.

A12. Contingent Liabilities

There was no contingent liability for the Group during the financial period under review.

A13. Capital Commitments

	As at 31 October 2013 RM'000	As at 31 January 2013 RM'000
Capital expenditure		
Property, plant and equipment:		
Approved and contracted for	3,002	924
Approved but not contracted for	5,929	10,010
	<hr/>	<hr/>

A14. Significant Related Party Transactions

The following are the Group's significant related party transactions:

	3 months ended 31.10.2013 RM'000	9 months ended 31.10.2013 RM'000
Holding company		
Corporate service fee	-	662
	<hr/>	<hr/>

SAPURA INDUSTRIAL BERHAD (17547-W)

Notes to the Interim Financial Statements - 31 October 2013 (contd)

B. ADDITIONAL INFORMATION REQUIRED BY THE BURSA MALAYSIA SECURITIES BERHAD'S LISTING REQUIREMENTS

B1. Review of Performance

The Group recorded revenue of RM71.8 million for the current quarter against RM66.3 million in the previous year corresponding quarter. For the current period ended 31 October 2013, a revenue of RM200.5 million was recorded compared to RM199.1 million in the previous year corresponding period, mainly due to improved volume for certain domestic models.

Net profit for the current period was RM11.4 million as compared to RM9.8 million for the previous year corresponding period, in line with volume increase and continuous cost improvement initiatives.

B2. Result against Preceding Quarter

The Group's revenue of RM71.8 million for the current quarter was higher compared to the immediate preceding quarter of RM68.4 million, resulting from improved domestic volume. Net profit for the current quarter was RM5.3 million compared to RM4.0 million for the immediate preceding quarter.

B3. Prospects

For 2013, The Malaysian Automotive Association has forecasted total industry volume to grow by 1.8% to 639,214 compared to 627,753 in 2012. Moving forward, the Group is cautious that market conditions will continue to be challenging for the automotive sector. As such, the Group has intensified its efforts to further strengthen operational efficiency.

B4. Profit Forecast or Profit Guarantee

The Group has not provided any profit forecast or profit guarantee.

B5. Tax Expense

	Current Quarter RM'000	Year to date RM'000
Current income tax	<u>1,750</u>	<u>3,688</u>
Effective tax rate	24.9%	24.5%

The effective tax rate for the current quarter approximates the statutory tax rate, with utilisation of tax incentives (reinvestment allowances) by certain subsidiaries within the Group.

B6. Status of Corporate Proposals

There were no corporate proposals announced but not completed as the date of issue of this report.

SAPURA INDUSTRIAL BERHAD (17547-W)

Notes to the Interim Financial Statements - 31 October 2013 (contd)

B. ADDITIONAL INFORMATION REQUIRED BY THE BURSA MALAYSIA SECURITIES BERHAD'S LISTING REQUIREMENTS (CONTD.)

B7. Borrowings

The Group borrowings are as follows:

	As at 31 October 2013 RM'000	As at 31 January 2013 RM'000
Current		
Secured		
Bank Overdrafts	598	693
Term Loans	8,642	9,895
Obligations under finance leases	534	739
	<u>9,774</u>	<u>11,327</u>
Unsecured		
Bankers' Acceptances	10,696	9,479
Revolving Credits	9,700	11,000
Term Loans	666	1,333
	<u>21,062</u>	<u>21,812</u>
Total current	<u>30,836</u>	<u>33,139</u>
Non - Current		
Secured		
Term Loans	9,743	13,082
Obligations under finance leases	318	713
	<u>10,061</u>	<u>13,795</u>
Unsecured		
Term Loans	667	667
	<u>667</u>	<u>667</u>
Total non- current	<u>10,728</u>	<u>14,462</u>
Total		
Bank Overdrafts	598	693
Revolving Credits	9,700	11,000
Bankers' Acceptances	10,696	9,479
Term Loans	19,718	24,977
Obligations under finance leases	852	1,452
	<u>41,564</u>	<u>47,601</u>

The Group borrowings are denominated in the following currencies:

	As at 31 October 2013 RM'000	As at 31 January 2013 RM'000
Ringgit Malaysia	38,349	38,733
United States Dollar	3,215	8,868
	<u>41,564</u>	<u>47,601</u>

SAPURA INDUSTRIAL BERHAD (17547-W)

Notes to the Interim Financial Statements - 31 October 2013 (contd)

B. ADDITIONAL INFORMATION REQUIRED BY THE BURSA MALAYSIA SECURITIES BERHAD'S LISTING REQUIREMENTS (CONTD.)

B8. Changes in Material Litigation

On 2 August 2012, Sapura Industrial Berhad ("SIB") was notified of the Award of the arbitrator dated 31 July 2012 ("the award") in respect of the following arbitration cases:-

1. The claim by Sophisticated Pipe Industry Production Sdn Bhd ("SPIP") for breach of the Shareholders Agreement dated 3 April 2004 in the amount of RM26,000,000 is not allowed as the arbitrator finds that there was no breach of fiduciary duties by SIB.
2. The claim by Schulz Export GmbH ("Schulz Export") against Sapura-Schulz Hydroforming Sdn Bhd ("SSHSB") (a subsidiary in which SIB holds a 75% shareholding and 25% owned by SPIP), for anti-dumping cost in the amount of USD140,000 is not allowed.
3. The claim by Schulz Export against SSHSB for breach of the Business Operations Agreement dated 3 April 2004 as follows is allowed:
 - 3.1 Euro500,377 for loss of profits with interest thereon and costs; and
 - 3.2 Euro424,168 and USD43,109 for rectifications works with interest thereon and costs.

The above claim by Schulz Export against SSHSB amounting to RM5,172,511 has been provided for in the Consolidated Statement of Comprehensive Income for year ended 31 January 2013.

4. The Counterclaim by SIB of RM24,000,000 for breach of contract and general damages of RM91,988,862 against SPIP is not allowed.
5. The Counterclaim by SSHSB of RM5,838,956 for breach of contract and general damages of RM97,034,078 against Schulz Export is not allowed.

On 19 October 2012, SIB and SSHSB lodged in the Singapore High Court an Originating Summons seeking to set aside part of the award.

On 30 September 2013, the Singapore High Court held in favour of SIB and SSHSB that the issue of receivables due to SSHSB by Schulz Export of RM5,838,956 ("receivables") under the Counterclaim is to be remitted to the Singapore Arbitration Centre for determination by a new tribunal ("the decision"). The Court also awarded the costs of the Singapore High Court proceedings to be payable by Schulz Export to SIB and SSHSB.

On 24 October 2013, Schulz Export, Wilhelm Schulz GmbH and Wolfgang Leonhard Schulz lodged an appeal in Singapore Court of Appeal against the decision. SIB and SSHSB are seeking legal advice to oppose the appeal.

SAPURA INDUSTRIAL BERHAD (17547-W)

Notes to the Interim Financial Statements - 31 October 2013 (contd)

B. ADDITIONAL INFORMATION REQUIRED BY THE BURSA MALAYSIA SECURITIES BERHAD'S LISTING REQUIREMENTS (CONTD.)

B9. Dividend Declared

The Board of Directors has declared a singler tier interim dividend of 3.0 sen per ordinary share of RM1.00 each in respect of the financial year ending 31 January 2014, amounting to RM2,183,272. The dividend will be paid on 23 December 2013 to shareholders whose names appear in the Record of Depositors at the close of business on 10 December 2013.

B10. Earnings Per Share

	Current Quarter 31.10.2013	Year To Date 31.10.2013
Net profit from operations attributable to owners of the parent (RM'000)	<u>5,332</u>	<u>11,468</u>
a) Basic		
Weighted average no. of shares (000)	72,776	72,776
Basic earnings per share for: - Profit for the period (sen)	7.33	15.76
b) Diluted		
Weighted average no. of shares (000)	72,776	72,776
Adjusted weighted average no. of shares (000)	<u>72,776</u>	<u>72,776</u>
Profit for the period (sen)	<u>7.33</u>	<u>15.76</u>

B11. Auditors' Report on Preceding Annual Financial Statements

The auditors' report of the Group's preceding annual financial statements was not qualified.

B12. Additional Information

The following items are included in the statement of comprehensive income:-

	Current Quarter 31.10.2013 RM'000	Year To Date 31.10.2013 RM'000
Profit before taxation is stated after (crediting)/charging:-		
- Interest income	(130)	(281)
- Interest expense	586	1,844
- Depreciation of property, plant and equipment	3,172	9,473
- Amortisation of development expenditure	209	679
- Unrealised foreign exchange gain	-	(65)
- Realised foreign exchange loss	(18)	234
- Property, plant and equipment written off	<u>71</u>	<u>73</u>

SAPURA INDUSTRIAL BERHAD (17547-W)

Notes to the Interim Financial Statements - 31 October 2013 (contd)

B. ADDITIONAL INFORMATION REQUIRED BY THE BURSA MALAYSIA SECURITIES BERHAD'S LISTING REQUIREMENTS (CONTD.)

B13. Breakdown of retained profits/(accumulated losses) into realised and unrealised

	As at 31.10.2013 RM'000	Restated 31.1.2013 RM'000
Total retained profits/(accumulated losses) of the Company and its subsidiaries		
- Realised	(67,332)	(78,629)
- Unrealised	(6,974)	(7,033)
	<u>(74,306)</u>	<u>(85,662)</u>
Less: Consolidation adjustments	96,174	96,063
Retained profits as per financial statements	<u>21,868</u>	<u>10,401</u>

B14. 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 27 November 2013.