



**Condensed Consolidated Statement Of Financial Position**  
**As at 30 June 2015**

<i>In thousand of RM</i>	<b>30 June 2015 Unaudited</b>	<b>31 December 2014 Audited</b>
<b><u>Assets</u></b>		
Property, plant & equipment	15,681	16,367
Prepaid lease payments	1,591	1,613
Investment properties	1,082	1,274
<b>Total non-current assets</b>	<b>18,354</b>	<b>19,254</b>
Inventories	20,207	26,180
Trade & other receivables	12,150	11,611
Current tax assets	18	7
Deposit, cash & bank balances	4,831	4,285
<b>Total current assets</b>	<b>37,206</b>	<b>42,083</b>
<b>Total Assets</b>	<b>55,560</b>	<b>61,337</b>
<b><u>Equity</u></b>		
Share capital	45,780	45,780
Reserves	1,600	1,540
Retained earnings	4,412	9,468
<b>Total equity attributable to owners of the Company</b>	<b>51,792</b>	<b>56,788</b>
<b>Non-controlling interests</b>	<b>-</b>	<b>-</b>
<b>Total equity</b>	<b>51,792</b>	<b>56,788</b>
<b><u>Liabilities</u></b>		
Employee benefits	1,291	1,252
<b>Total non-current liabilities</b>	<b>1,291</b>	<b>1,252</b>
Trade & other payables	2,404	3,266
Derivative financial liabilities	73	31
<b>Total current liabilities</b>	<b>2,477</b>	<b>3,297</b>
<b>Total liabilities</b>	<b>3,768</b>	<b>4,549</b>
<b>Total Equity and Liabilities</b>	<b>55,560</b>	<b>61,337</b>
<b>Net assets per ordinary share (RM)</b>	<b>1.13</b>	<b>1.24</b>

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements of the Group for the year ended 31.12.2014 and the accompanying explanatory notes attached to the interim financial statements.



**CENTRAL INDUSTRIAL CORPORATION BERHAD and its subsidiaries**  
**Company No. 12186-K (Incorporated in Malaysia)**

**Condensed Consolidated Statement Of Profit Or Loss And Other Comprehensive Income**  
**For the six months ended 30 June 2015**

<i>In thousand of RM</i>	Current quarter Three months ended 30-June		Cumulative quarter Six months ended 30-June	
	<u>2015</u> <u>Unaudited</u>	<u>2014</u> <u>Unaudited</u>	<u>2015</u> <u>Unaudited</u>	<u>2014</u> <u>Unaudited</u>
<b>Continuing operations</b>				
Revenue	13,192	15,714	26,313	31,887
Cost of sales	(10,959)	(14,180)	(22,460)	(28,397)
<b>Gross profit</b>	<b>2,233</b>	<b>1,534</b>	<b>3,853</b>	<b>3,490</b>
Other operating income	510	172	692	454
Selling and distribution expenses	(940)	(934)	(1,791)	(1,836)
Administrative expenses	(1,391)	(1,039)	(2,315)	(2,086)
Other operating expenses	(5,151)	(188)	(5,496)	(400)
<b>Loss from operating activities</b>	<b>(4,739)</b>	<b>(455)</b>	<b>(5,057)</b>	<b>(378)</b>
Finance costs	-	(13)	-	(23)
<b>Net finance costs</b>	<b>-</b>	<b>(13)</b>	<b>-</b>	<b>(23)</b>
<b>Loss before tax</b>	<b>(4,739)</b>	<b>(468)</b>	<b>(5,057)</b>	<b>(401)</b>
Tax expense	-	-	1	-
<b>Loss for the period</b>	<b>(4,739)</b>	<b>(468)</b>	<b>(5,056)</b>	<b>(401)</b>
<b>Other comprehensive income/(expense) , net of tax</b>				
<b>Items that may be reclassified subsequently to profit or loss</b>				
Foreign currency translation differences for foreign operations	43	(8)	60	(8)
<b>Other comprehensive income/(expense) for the period</b>	<b>43</b>	<b>(8)</b>	<b>60</b>	<b>(8)</b>
<b>Comprehensive expense for the period</b>	<b>(4,696)</b>	<b>(476)</b>	<b>(4,996)</b>	<b>(409)</b>
<b>Loss attributable to :</b>				
Owners of the Company	(4,739)	(468)	(5,056)	(401)
Non-controlling interests	-	-	-	-
<b>Loss for the period</b>	<b>(4,739)</b>	<b>(468)</b>	<b>(5,056)</b>	<b>(401)</b>



**Comprehensive expense attributable to :**

Owners of the Company	(4,696)	(476)	(4,996)	(409)
Non-controlling interests	-	-	-	-
<b>Comprehensive expense for the period</b>	<b>(4,696)</b>	<b>(476)</b>	<b>(4,996)</b>	<b>(409)</b>

**Basic earnings per ordinary share (sen)** (10.35) (1.02) (11.04) (0.88)

**Diluted earnings per ordinary share (sen)** (10.35) (1.02) (11.04) (0.88)

The Condensed Consolidated Statement of Profit Or Loss And Other Comprehensive Income should be read in conjunction with the Audited Financial Statements of the Group for the year ended 31.12.2014 and the accompanying explanatory notes attached to the interim financial statements.



**CENTRAL INDUSTRIAL CORPORATION BERHAD and its subsidiaries**  
**Company No. 12186-K (Incorporated in Malaysia)**

**Condensed Consolidated Statement Of Changes In Equity**  
**For the six months ended 30 June 2015**

<i>In thousand of RM - Unaudited</i>	/----- Attributable to owners of the Company -----/					Total Equity
	Share Capital	Share Premium	Translation Reserve	Option Reserve	Retained Earnings	
<b>At 1 January 2015</b>	45,780	1,407	133	-	9,468	56,788
Foreign currency translation differences for foreign operations	-	-	60	-	-	60
Total other comprehensive income for the period	-	-	-	-	-	-
Loss for the period	-	-	-	-	(5,056)	(5,056)
<b>Comprehensive income for the period</b>	-	-	-	-	(5,056)	51,792
<i>Contributions by and distributions to owners of the Company</i>						
- Dividend to owners	-	-	-	-	-	-
<b>Total transactions with owners of the Company</b>	-	-	-	-	-	-
<b>At 30 June 2015</b>	<b>45,780</b>	<b>1,407</b>	<b>193</b>	<b>-</b>	<b>4,412</b>	<b>51,792</b>



**CENTRAL INDUSTRIAL CORPORATION BERHAD and its subsidiaries**  
**Company No. 12186-K (Incorporated in Malaysia)**

<i>In thousand of RM - Unaudited</i>	/----- Attributable to owners of the Company -----/					
	/----- Non- distributable -----/			/ Distributable		
	Share Capital	Share Premium	Translation Reserve	Option Reserve	Retained Earnings	Total Equity
<b>At 1 January 2014</b>	45,780	1,407	109	288	11,027	58,611
Foreign currency translation differences for foreign operations	-	-	(8)	-	-	(8)
Total other comprehensive (expense)/income for the period	-	-	(8)	-	-	(8)
Loss for the period	-	-	-	-	(401)	(401)
<b>Comprehensive expense for the period</b>	-	-	(8)	-	(401)	(409)
<i>Contributions by and distributions to owners of the Company</i>						
- Dividend to owners	-	-	-	-	-	-
<b>Total transactions with owners of the Company</b>	-	-	-	-	-	-
<b>At 30 June 2014</b>	<b>45,780</b>	<b>1,407</b>	<b>101</b>	<b>288</b>	<b>10,626</b>	<b>58,202</b>

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements of the Group for the year ended 31.12.2014 and the accompanying explanatory notes attached to the interim financial statements.



**Condensed Consolidated Statement Of Cash Flows**  
**For the six months ended 30 June 2015**

<i>In thousand of RM</i>	<b>Six months ended</b>	
	<b>30-June</b>	
	<b><u>2015</u></b>	<b><u>2014</u></b>
	<b><u>Unaudited</u></b>	<b><u>Unaudited</u></b>
<b>Cash flows from operating activities</b>		
Loss before tax from - continuing operations	(5,057)	(401)
Adjustments for :-		
Amortisation of prepaid lease payments	23	23
Bad debts written off	12	-
Depreciation of property, plant and equipment	883	912
Depreciation of investment properties	13	15
Finance costs	-	23
Finance income	(20)	(2)
Gain on disposal of property, plant and equipment	(52)	-
Inventories written off	92	-
Property, plant & equipment written off	1	1
Provision for inventories variance	4,800	-
Provision of retirement benefits	359	-
<b>Operating profit before changes in working capital</b>	<b>1,054</b>	<b>570</b>
Change in employee benefits, provisions and deferred income	-	23
Change in inventories	1,081	1,590
Change in trade and other payables	(821)	(1,869)
Change in trade and other receivables, prepayments and other financial assets	(550)	(1,694)
<b>Cash generated from/(used in) operations</b>	<b>764</b>	<b>(1,380)</b>
Income tax (paid)/refund	(10)	24
Retirement benefit paid	(320)	-
Interest paid	-	(23)
<b>Net cash from/(used in) operating activities</b>	<b>434</b>	<b>(1,379)</b>
<b>Cash flows from investing activities</b>		
Acquisition of property, plant & equipment	(408)	(131)
Proceed from disposal of investment property	178	-
Proceed from property, plant and equipment	262	-
Interest received	20	2
<b>Net cash generated from/(used in) investing activities</b>	<b>52</b>	<b>(129)</b>
<b>Cash flows from financing activities</b>		
Drawn down of borrowings, net	-	2,187
<b>Net cash from financing activities</b>	<b>-</b>	<b>2,187</b>



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Net increase in cash and cash equivalents	486	679
Effect on exchange rate fluctuations on cash held	60	(3)
Cash and cash equivalents at 1 January	<u>4,285</u>	<u>1,966</u>
<b>Cash and cash equivalents at 30 June</b>	<u><b>4,831</b></u>	<u><b>2,642</b></u>

#### Cash and cash equivalents

Cash and cash equivalents included in the condensed consolidated statement of cash flows comprise:

<i>In thousand of RM</i>	<b>Six months ended</b>	
	<b><u>2015</u></b>	<b><u>2014</u></b>
Fixed deposits placed with a licensed bank	2,000	-
Cash and bank balances	<u>2,831</u>	<u>2,642</u>
	<u><b>4,831</b></u>	<u><b>2,642</b></u>

The Condensed Consolidated Statement of Cash Flow should be read in conjunction with the Audited Financial Statements of the Group for the year ended 31.12.2014 and the accompanying explanatory notes attached to the interim financial statements.



**Notes to the condensed consolidated interim financial statements for the six months ended 30 June 2015**

**1. Basis of Preparation**

These condensed consolidated interim financial statements are unaudited and have been prepared in accordance with Paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad and Malaysia Financial Reporting Standards (MFRS) 134, *Interim Financial Reporting* in Malaysia and also comply with IAS 34, *Interim Financial Reporting* issued by the International Accounting Standards Board.

The interim financial statements should be read in conjunction with the audited financial statements for the year ended 31 December 2014. The explanatory notes attached to these 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 December 2014.

**2. Significant Accounting Policies**

The accounting principles and policies adopted in preparing these interim financial statements are consistent with those of the audited financial statements for the year ended 31 December 2014.

The following are accounting standards, amendments and interpretations that have been issued by the Malaysian Accounting Standards Board ("MASB") but have not been adopted by the Group.

***Amendments effective for annual periods beginning on or after 1 July 2014***

- Amendments to MFRS 1, *First-time Adoption of Malaysian Financial Reporting Standards (Annual Improvements 2011-2013 Cycle)*
- Amendments to MFRS 2, *Share-based Payment (Annual Improvements 2010-2012 Cycle)*
- Amendments to MFRS 3, *Business Combinations (Annual Improvements 2010-2012 Cycle and 2011-2013 Cycle)*
- Amendments to MFRS 8, *Operating Segments (Annual Improvements 2010-2012 Cycle)*
- Amendments to MFRS 13, *Fair Value Measurement (Annual Improvements 2010-2012 Cycle and 2011-2013 Cycle)*
- Amendments to MFRS 116, *Property, Plant and Equipment (Annual Improvements 2010-2012 Cycle)*
- Amendments to MFRS 119, *Employee Benefits – Defined Benefit Plans: Employee Contributions*
- Amendments to MFRS 124, *Related Party Disclosures (Annual Improvements 2010-2012 Cycle)*
- Amendments to MFRS 138, *Intangible Assets (Annual Improvements 2010-2012 Cycle)\**
- Amendments to MFRS 140, *Investment Property (Annual Improvements 2011-2013 Cycle)*





**MFRSs, Interpretations and amendments effective for annual periods beginning on or after 1 January 2016 (continued)**

- Amendments to MFRS 5, Non-current Assets Held for Sale and Discontinued Operations (Annual Improvements 2012-2014 Cycle)#
- Amendments to MFRS 7, Financial Instruments: Disclosures (Annual Improvements 2012-2014 Cycle)
- Amendments to MFRS 10, Consolidated Financial Statements and MFRS 128, Investments in Associates and Joint Ventures – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- Amendments to MFRS 11, Joint Arrangements – Accounting for Acquisitions of Interests in Joint Operations#
- MFRS 14, Regulatory Deferral Accounts#
- Amendments to MFRS 101, *Presentation of Financial Statements – Disclosure Initiative*
- Amendments to MFRS 116, *Property, Plant and Equipment* and MFRS 138, *Intangible Assets – Clarification of Acceptable Methods of Depreciation and Amortisation*
- Amendments to MFRS 116, *Property, Plant and Equipment* and MFRS 141, *Agriculture – Agriculture: Bearer Plants*
- Amendments to MFRS 119, *Employee Benefits (Annual Improvements 2012-2014 Cycle)*
- Amendments to MFRS 127, *Separate Financial Statements – Equity Method in Separate Financial Statements#*
- Amendments to MFRS 134, *Interim Financial Reporting (Annual Improvements 2012-2014 Cycle)*

**MFRSs, Interpretations and amendments effective for annual periods beginning on or after 1 January 2017**

- MFRS 15, *Revenue from Contracts with Customers*

**MFRSs, Interpretations and amendments effective for annual periods beginning on or after 1 January 2018**

- MFRS 9, *Financial Instruments* (2014)

The Group and the Company plan to apply the abovementioned accounting standards, amendments and interpretations :

- from the annual period beginning on 1 January 2015 for those accounting standards, amendments or interpretations that are effective for annual periods beginning on or after 1 July 2014 except for those indicated with “\*” which are not applicable to the Group and the Company;
- from the annual period beginning on 1 January 2016 for those accounting standards, amendments or interpretations that are effective for annual periods beginning on or after 1 January 2016 except for those indicate with “#” which are not applicable to the Group and the Company;
- from the annual period beginning on 1 January 2017 for those accounting standards, amendments or interpretations that are effective for annual periods beginning on or after 1 January 2017; and



- from the annual period beginning on 1 January 2018 for those accounting standards, amendments or interpretations that are effective for annual periods beginning on or after 1 January 2018.

The initial application of the abovementioned accounting standards, amendments or interpretations are not expected to have any material financial impacts to the Group and the Company except as mentioned below :

**(i) MFRS 15, *Revenue from Contracts with Customers***

MFRS 15 replaces the guidance in MFRS 111, *Construction Contracts*, MFRS 118, *Revenue*, IC Interpretation 13, *Customer Loyalty Programme*, IC Interpretation 15, *Agreements for Construction of Real Estate*, IC Interpretation 18, *Transfer of Assets from Customers* and IC Interpretation 131, *Revenue – Barter Transactions Involving Advertising Services*.

The Group and the Company is currently assessing the financial impact that may arise from the adoption of MFRS 15.

**(ii) MFRS 9, *Financial Instruments***

MFRS 9 replaces the guidance in MFRS 139, *Financial Instruments: Recognition and Measurement* on the classification and measurement of financial assets and financial liabilities, and on hedge accounting.

The Group is currently assessing the financial impact that may arise from the adoption of MFRS 9.

**3. Auditors' Report**

The auditor's report of the preceding annual financial statements is not subject to any qualification.

**4. Changes in the Composition of the Group**

There were no changes in the composition of the Group for the current quarter under review.

**5. Seasonal or Cyclical Factors**

The Group's performance is not materially affected by any seasonal or cyclical factors.

**6. Debts and Equity Securities**

There were no issuances, cancellation, repurchases, resale or repayments of debt or equity securities for the current quarter under review.



7. *Profit Forecast or Profit Guarantee*

The Group did not issue any profit forecast or profit guarantee during the current quarter under review.

8. *Unquoted Investments and Properties*

There were no purchases or sales of unquoted investments and properties in the current quarter under review.

9. *Quoted Securities*

There were no purchases or sales of quoted securities during the current quarter under review.

10. *Changes in Estimates*

There were no changes in estimates that have a material effect in the current interim results.

11. *Exceptional or unusual items*

There were no exceptional or unusual items affecting assets, liabilities, equity, net income or cash flow of the Group for the current quarter under review other than during the quarter, the Group noted there is an inventories variance of approximately RM4.80 million subject to further investigation by management. The management's initial investigations has recorded unconfirmed negative inventories variance for Finished Goods and Work In Progress inventories and the Group estimates the amount based on assumptions and data currently available.

The Board is concerned about the possible lapses in the corporate governance and irregularity in inventories management and intends to commence thorough review to facilitate the improvement in corporate governance issues of the Group and assist the Board of Directors on the possible cause of actions to be taken based on the findings.

12. *Corporate Proposals*

There were no corporate proposals announced in the current quarter under review and up to the date of this interim report.

13. *Material Litigation*

The Group has not engaged in any litigation which has a material effect on the financial position of the Group for the quarter under review.



**14. Valuations of Property, Plant & Equipment**

There were no valuations of property, plant and equipment during the current quarter under review.

**15. Dividends Paid**

There was no dividend paid during current quarter ended 30 June 2015.

**16. Segmental Reporting**

The Group's primary business segment is principally engaged in the manufacture and sale of self-adhesive label stocks and tapes of its own brand, and trading of other self-adhesive label stocks and tapes.

Segmental reporting for the Group by geographical segment for the current quarter ended 30 June 2015 stated as follows:

	Current quarter Three months ended 30-June		Cumulative quarter Six months ended 30-June	
<i>In thousand of RM - Unaudited</i>	2015	2014	2015	2014
<b><u>Segment Revenue</u></b>				
- Malaysia	12,787	15,311	25,488	31,149
- Overseas	954	1,085	1,976	2,076
Elimination of inter segment revenue	(549)	(682)	(1,151)	(1,338)
<b>Total Segment Revenue</b>	<b>13,192</b>	<b>15,714</b>	<b>26,313</b>	<b>31,887</b>
	Current quarter Three months ended 30-June		Cumulative quarter Six months ended 30-June	
<i>In thousand of RM - Unaudited</i>	2015	2014	2015	2014
<b><u>Segment Results</u></b>				
- Malaysia	(4,731)	(432)	(5,074)	(348)
- Overseas	(8)	(23)	17	(30)
<b>Total Segment Results</b>	<b>(4,739)</b>	<b>(455)</b>	<b>(5,057)</b>	<b>(378)</b>
Finance Cost	-	(13)	-	(23)
<b>Loss Before Tax</b>	<b>(4,739)</b>	<b>(468)</b>	<b>(5,057)</b>	<b>(401)</b>

**17. Contingent Liabilities or Contingent Assets**

There were no contingent liabilities or contingent assets that may have material effect on the net assets, profits or financial position of the Group for the current quarter under review.



**18. Capital Commitments**

There are no capital commitments for the current quarter under review.

**19. Subsequent Events**

There were no subsequent events up to the date of this interim report that have not been reflected in these interim financial statements.

**20. Review of Performance**

The Group's has registered revenue of RM13.192 million in the current quarter under review, which was 16.05% lower as compared to RM15.714 million registered in the corresponding quarter last year. The lower revenue registered by the Group was due to soft market conditions resulting in a decrease in sales in the quarter under review.

For the six months ended 30 June 2015, total revenue for the Group decreased by 17.48% to RM26.313 million as compared to RM31,887 million registered in the corresponding period last year. The lower revenue registered was due to lower sales volume in the cumulative quarter under review. The Group registered loss before tax of RM5.057 million in the current quarter under review as compared to loss before tax of RM0.401 million registered in the same cumulative period last year. The significant loss before tax for the quarter under review was due to the provision for inventories variance of approximately RM4.80 million as mentioned in Note 11.

**21. Material Changes in results with immediate preceding quarter**

The comparison of the Group's revenue and profit before tax for the current quarter and preceding quarter are summarised as follows:-

	Quarter ended 30 June 2015 RM'000	Quarter ended 31 March 2015 RM'000	Variance	
			RM'000	%
Revenue	13,192	13,121	71	0.54%
Loss before tax	(4,739)	(318)	(4,421)	(1,390%)

The Group's revenue increased by 0.54% from RM13.192 million in the immediate preceding quarter to RM13,192 million in the current quarter under review. The increased in the Group's revenue was due to higher local sales recorded in the current quarter under review.

The Group recorded loss before tax of RM4.739 million in the current quarter as compared to loss before tax of RM0.318 million recorded in the immediate preceding quarter. The significant increase in loss before tax was mainly due to provision for inventories variance amounting to RM4.80 million in the current quarter under review as mentioned in Note 11.



**22. Commentary of Prospects**

The Group continued to operate under tough and challenging circumstances in the first half of this year given the current weakening of Ringgit against US Dollars and rising operating costs and the inventories variance issue as mentioned in Note 11.

The Group intends to have management's review to resolve the inventories variance as mentioned in Note 11. On the operation level, the Group's strategy is to strengthen the internal controls on inventories, controls in production manpower's planning and number of working shift. In addition, a drastic measure on price increases to reflect present currency fluctuation in Ringgit against US Dollars.

**23. Loss For The Period**

Loss for the period is arrived at after charging:

<i>In thousand of RM</i>	Current quarter		Cumulative quarter	
	Three months ended	30-June	Six months ended	30-June
	2015	2014	2015	2014
Amortisation of prepaid lease payments	12	11	23	23
Audits' remuneration	11	11	23	11
Bad debts written off	12	9	12	9
Depreciation				
- Property, plant and equipment	434	457	883	912
- Investment properties	6	7	13	15
Finance costs	-	13	-	23
Foreign exchange loss - unrealized	-	18	-	39
Inventories written off	(29)	56	92	101
Professional fee payable to a company in which former director has financial interest	3	-	3	-
Property, plant and equipment written off	1	-	1	-
Provision for retirement benefits	318	-	359	-
Provision for inventories variance	4,800	-	4,800	-

And after crediting:-

Bad debts recovered	34	40	97	40
Fair value gain/(loss) on derivatives	-	15	(41)	45
Finance income	8	-	20	2
Foreign exchange gain/(loss) - realised	-	33	-	(8)
Inventories written back	-	-	-	177



**24. Tax Expense**

<i>In thousand of RM</i>	Current quarter Three months ended		Cumulative quarter Six months ended	
	2015	30-June 2014	2015	30-June 2014
Current tax expense	-	-	-	-
Over provision in prior year	-	-	1	-
Tax expense	-	-	1	-

**25. Borrowings**

Particulars of the Group's borrowings are as follow:-

<i>In thousand of RM</i>	Denominated in currency	30 June 2015	30 June 2014
<b>Current</b>			
<b>Unsecured:</b>			
Banker's Acceptance	USD	-	2,565
Banker's Acceptance	RM	-	736

**26. Derivatives Financial Instruments**

The Group has entered into forward foreign exchange currencies contracts other than the functional currency to manage exposure to the fluctuations in foreign currency exchange rates.

The outstanding of these derivatives as at 30 June 2015 are as follows:

Type of Derivatives	Contract / Notional Value	Fair Value
	RM'000	RM'000
Foreign currency forward contracts Sales contract denominated in USD - Less than 1 year	668	741

Derivatives financial instruments entered into by the Group are similar to those disclosed in the audited financial statements for the year ended 31 December 2014. During the current quarter under review, the Group recognised a fair value gain of RM41,400 on changes of its derivative instruments in the profit or loss.

The maturity periods of the above derivatives are less than one year. As foreign currencies contracts are hedged with creditworthy financial institutions, the Group does not foresee any significant credit and market risks. There are also no transaction costs at the inception of these contracts as the Group only uses forward foreign currencies contracts as its hedging instruments. The Group is exposed to minimal cash flow risk in view of its healthy cash position.



**27. Realised and Unrealised Profits**

The breakdown of retained earnings of the Group as at the reporting date, into realised and unrealised profits or losses, pursuant to Paragraphs 2.06 and 2.23 of the Bursa Malaysia Securities Berhad Listing Requirements, are as follows:

<i>In thousand of RM</i>	30 June 2015	31 December 2014
Total retained earnings of the Group		
- Realised gain	9,253	9,465
- Unrealised loss	<u>(4,841)</u>	<u>3</u>
	<u>4,412</u>	<u>9,468</u>

The unrealised losses of the Group as disclosed above includes translation gains and losses on monetary items denominated in a currency other than the functional currency and foreign exchange contracts, as translation gains and losses are incurred in the ordinary course of business of the Group, and are hence deemed as realised.

The disclosure of realised and unrealised profits or losses is made solely for complying with the disclosure requirements as stipulated in the directive of Bursa Malaysia Securities Berhad and is not made for any other purposes.

**28. Dividend Proposed**

The Board of Directors did not recommend any dividend in the current quarter under review.

**29. Earnings Per Share**

Basic earnings per ordinary share are calculated based on the Group's net profit attributable to equity holders of the Company and the weighted average number of ordinary shares in issue during the current quarter and the financial year to date.

Diluted earnings per ordinary share is the same as the basic earnings per ordinary share as the effect of anti-dilutive potential ordinary shares are ignored in calculating diluted earnings per ordinary share in accordance with MFRS 133 on Earnings per Share.

<i>In thousand of RM</i>	Current quarter Three months ended 30-June		Cumulative quarter Six months ended 30-June	
	2015	2014	2015	2014
<b>Basic</b>				
Loss attributable to the owners of the company	(4,739)	(468)	(5,056)	(401)
Weighted average number of ordinary shares in issue	45,780	45,780	45,780	45,780
Basic earnings per ordinary share (sen)	(10.35)	(1.02)	(11.04)	(0.88)
<b>Diluted</b>				
Diluted earnings per ordinary share (sen)	<u>(10.35)</u>	<u>(1.02)</u>	<u>(11.04)</u>	<u>(0.88)</u>





30. *Authorisation for Issue*

The interim financial statements and the accompanying notes were authorized for issue by the Board of Directors in accordance with a resolution of the directors passed on 24 August 2015.

By order of the Board,  
**Central Industrial Corporation Berhad**

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**Fong Phoi Shan**  
Company Secretary

Date: 25 August 2015