

# HIL INDUSTRIES BERHAD

(Company No: 8812-M)

## Condensed Consolidated Statements of Comprehensive Income For The Financial Year Ended 30 June 2014 - Unaudited

	Note	Individual Period		Cumulative Period	
		3 months ended		6 months ended	
		30.6.2014 RM'000	30.6.2013 RM'000	30.6.2014 RM'000	30.6.2013 RM'000
Revenue	9	32,345	20,256	56,597	36,831
Cost of sales		(24,228)	(16,659)	(43,004)	(31,583)
<b>Gross profit</b>		8,117	3,597	13,593	5,248
Other items of income:					
– Interest income		748	569	1,440	1,104
– Other income		(92)	689	(10)	877
Operating expenses		(3,189)	(3,325)	(5,839)	(6,242)
<b>Operating profit</b>		5,584	1,530	9,184	987
Finance costs		(9)	(10)	(17)	(21)
<b>Profit before taxation</b>	9 & 19	5,575	1,520	9,167	966
Taxation	20	(1,386)	(625)	(2,389)	(1,122)
<b>Profit/(Loss) for the period</b>		4,189	895	6,778	(156)
<b>Other comprehensive profit/(loss), net of tax</b>					
Foreign currency translation differences for foreign operations		(389)	1,084	(1,204)	1,445
<b>Total comprehensive income for the period</b>		3,800	1,979	5,574	1,289

# HIL INDUSTRIES BERHAD

(Company No: 8812-M)

## Condensed Consolidated Statements of Comprehensive Income For The Financial Year Ended 30 June 2014 - Unaudited (Continued)

		Individual Period		Cumulative Period	
		3 months ended		6 months ended	
	Note	30.6.2014	30.6.2013	30.6.2014	30.6.2013
		RM'000	RM'000	RM'000	RM'000
<b>Profit/(Loss) attributable to:</b>					
Owners of the Company		4,138	939	6,730	(63)
Non-controlling interests		51	(44)	48	(93)
<b>Profit/(Loss) for the period</b>					
		4,189	895	6,778	(156)
<b>Total comprehensive profit/(loss) attributable to:</b>					
Owners of the Company		3,749	2,023	5,526	1,382
Non-controlling interests		51	(44)	48	(93)
<b>Total comprehensive income for the period</b>					
		3,800	1,979	5,574	1,289
<b>Earnings per share attributable to owners of the Company:</b>					
- Basic	24	1.50	0.34	2.43	(0.02)
- Diluted	24	N/A	N/A	N/A	N/A

### Notes:

“N/A” – Not applicable

The condensed consolidated statements of comprehensive income should be read in conjunction with the audited financial statements for the year ended 31 December 2013 and the accompanying explanatory notes attached to the interim financial statements.

# HIL INDUSTRIES BERHAD

(Company No: 8812-M)

## Condensed Consolidated Statement of Financial Position As at 30 June 2014 - Unaudited

	Note	<u>Unaudited</u> As at 30.6.2014 RM'000	<u>Audited</u> As at 31.12.2013 RM'000
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	10	77,722	80,033
Investment properties		23,735	23,767
Other investments		187	184
Goodwill		4,932	4,932
		<hr/>	<hr/>
		106,576	108,916
		<hr/>	<hr/>
<b>Current assets</b>			
Inventories		14,327	12,271
Property development costs		68,254	62,667
Trade and other receivables		49,098	41,055
Prepaid expenses		988	1,177
Tax recoverable		60	2,760
Deposits with licensed banks		89,997	87,691
Cash and bank balances		11,752	6,801
		<hr/>	<hr/>
		234,476	214,422
		<hr/>	<hr/>
<b>TOTAL ASSETS</b>	9	<u>341,052</u>	<u>323,338</u>
<b>EQUITY AND LIABILITIES</b>			
<b>Equity attributable to owners of the Company</b>			
Share capital		139,357	139,357
Share premium		1,281	1,281
Treasury shares		(947)	(947)
Capital reserve		308	308
Currency translation reserve		(420)	784
Retained profits		141,102	134,372
		<hr/>	<hr/>
		280,681	275,155
<b>Non-controlling interests</b>		<hr/>	<hr/>
		1,678	1,630
		<hr/>	<hr/>
<b>Total equity</b>		<u>282,359</u>	<u>276,785</u>
		<hr/>	<hr/>

# HIL INDUSTRIES BERHAD

(Company No: 8812-M)

## Condensed Consolidated Statement of Financial Position As at 30 June 2014 - Unaudited (Continued)

	Note	<u>Unaudited</u> As at 30.6.2014 RM'000	<u>Audited</u> As at 31.12.2013 RM'000
<b>Non-current liabilities</b>			
Finance lease liabilities	22	515	610
Deferred tax liabilities		23,070	23,238
		<hr/>	<hr/>
		23,585	23,848
		<hr/>	<hr/>
<b>Current liabilities</b>			
Trade and other payables		32,266	21,520
Finance lease liabilities	22	188	184
Provision for taxation		2,654	1,001
		<hr/>	<hr/>
		35,108	22,705
		<hr/>	<hr/>
<b>Total liabilities</b>		58,693	46,553
		<hr/>	<hr/>
<b>TOTAL EQUITY AND LIABILITIES</b>		341,052	323,338
		<hr/> <hr/>	<hr/> <hr/>
<b>Net assets per share</b>			
<b>attributable to owners of the Company (RM)</b>		1.01	0.99
		<hr/> <hr/>	<hr/> <hr/>

The condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the year ended 31 December 2013 and the accompanying explanatory notes attached to the interim financial statements.

# HIL INDUSTRIES BERHAD

(Company No: 8812-M)

## Condensed Consolidated Statement Of Changes In Equity For The Financial Year Ended 30 June 2014 - Unaudited

Note	Attributable to shareholders of the Company						Total RM'000	Non- controlling interests RM'000	Total equity RM'000
	Share capital RM'000	Share premium RM'000	Treasury shares RM'000	Capital reserve RM'000	Currency translation reserve RM'000	Retained profits RM'000			
<b>At 1 January 2014</b>	139,357	1,281	(947)	308	784	134,372	275,155	1,630	276,785
Total comprehensive income/(loss) for the period	-	-	-	-	(1,204)	6,730	5,526	48	5,574
<b>At 30 June 2014</b>	139,357	1,281	(947)	308	(420)	141,102	280,681	1,678	282,359

# HIL INDUSTRIES BERHAD

(Company No: 8812-M)

## Condensed Consolidated Statement Of Changes In Equity For The Financial Year Ended 30 June 2014 - Unaudited (Continued)

Note	Attributable to shareholders of the Company						Total RM'000	Non- controlling interests RM'000	Total equity RM'000
	Share capital RM'000	Share premium RM'000	Treasury shares RM'000	Capital reserve RM'000	Currency translation reserve RM'000	Retained profits RM'000			
<b>At 1 January 2013</b>	139,357	1,281	(947)	308	(1,804)	131,585	269,780	1,757	271,537
Total comprehensive (loss)/income for the period	-	-	-	-	1,445	(63)	1,382	(93)	1,289
<b>At 30 June 2013</b>	139,357	1,281	(947)	308	(359)	131,522	271,162	1,664	272,826

The condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the year ended 31 December 2013 and the accompanying explanatory notes attached to the interim financial statements.

# HIL INDUSTRIES BERHAD

(Company No: 8812-M)

## Condensed Consolidated Statement of Cash Flows For The Financial Year Ended 30 June 2014 - Unaudited

	Cumulative Period	
	6 months ended	
	30.6.2014	30.6.2013
	RM'000	RM'000
<b>Cash flows from operating activities</b>		
Profit before taxation	9,167	966
Adjustments for non-cash items	3,316	3,922
Operating profit before working capital changes	12,483	4,888
Working capital changes		
Inventories	(2,056)	194
Property development costs	(5,587)	(222)
Receivables, deposits and prepayments	(7,854)	(1,747)
Payables and accruals	10,746	(580)
Cash generated from operations	7,732	2,533
Interest paid	(17)	(21)
Interest received	1,440	1,104
Income tax paid	(920)	(996)
Income tax recovered	2,716	56
<b>Net cash from operating activities</b>	<b>10,951</b>	<b>2,676</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(2,834)	(352)
Proceeds from disposal of property, plant and equipment	-	625
Purchase of other investments	(3)	(3)
<b>Net cash (used in)/from investing activities</b>	<b>(2,837)</b>	<b>270</b>

# HIL INDUSTRIES BERHAD

(Company No: 8812-M)

## Condensed Consolidated Statement of Cash Flows For The Financial Year Ended 30 June 2014 - Unaudited (Continued)

	Cumulative Period	
	6 months ended 30.6.2014 RM'000	30.6.2013 RM'000
<b>Cash flows from financing activities</b>		
Repayment of finance lease liabilities	(91)	(87)
<b>Net cash used in financing activities</b>	(91)	(87)
<b>Net increase in cash and cash equivalents</b>	8,023	2,859
<b>Cash and cash equivalents at beginning of the financial period</b>	94,492	83,014
<b>Effects of foreign exchange rate changes</b>	(766)	807
<b>Cash and cash equivalents at end of the financial period</b>	101,749	86,680
<b>Cash and cash equivalents comprise:</b>		
Deposits with licensed banks	89,997	77,757
Cash and bank balances	11,752	8,923
	101,749	86,680

The condensed consolidated statement of cash flows should be read in conjunction with the audited financial statements for the year ended 31 December 2013 and the accompanying explanatory notes attached to the interim financial statements.



# **HIL INDUSTRIES BERHAD**

(Company No: 8812-M)

## **Notes To The Unaudited Condensed Consolidated Interim Financial Statements**

In compliance with Malaysian Financial Reporting Standard (“MFRS”) 134, Interim Financial Reporting and application of MFRS 1, First-time Adoption of Malaysian Financial Reporting Standards

Hil Industries Berhad is a public limited liability company, incorporated and domiciled in Malaysia and is listed on the

The interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the directors on 29 May 2014.

### **1. Basis of Preparation**

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

The interim financial report should be read in conjunction with the audited financial statements of the Group for the year ended 31 December 2013. These explanatory notes attached to the interim financial report provide an explanation of events and transactions that are significant to the understanding of the changes in the financial position and performance of the Group since the year ended 31 December 2013.

The preparation of an interim financial report in conformity with MFRS 134 requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses on a year to date basis. Actual results may differ from these estimates.

# HIL INDUSTRIES BERHAD

(Company No: 8812-M)

## Notes To The Unaudited Condensed Consolidated Interim Financial Statements (Continued)

In compliance with Malaysian Financial Reporting Standard (“MFRS”) 134, Interim Financial Reporting and application of MFRS 1, First-time Adoption of Malaysian Financial Reporting Standards

### 2. Significant Accounting Policies and Application of MFRS 1

The significant accounting policies adopted in the preparation of the condensed consolidated interim financial statements are consistent with those followed in the preparation of the Group's audited financial statements for the financial year ended 31 December 2013, except for the adoption of Amendments to Standards and Issue Committee (IC) interpretations effective as of 1 January 2014.

#### 2.1 Adoption of Amendments to Standards and IC Interpretations

The Group has adopted the following Amendments to Standards and IC Interpretations, with a date of initial application of 1 January 2014.

Amendments to MFRS 10	Consolidated Financial Statements: Investment Entities
Amendments to MFRS 12	Disclosure of Interests in Other Entities: Investment Entities
Amendments to MFRS 127	Separate Financial Statements: Investment Entities
Amendments to MFRS 132	Financial Instruments: Presentation - Offsetting Financial Assets and Financial Liabilities
Amendments to MFRS 136	Impairment of Assets - Recoverable Amount Disclosures for Non-Financial Assets
Amendments to MFRS 139	Novation of Derivatives and Continuation of Hedge Accounting
IC Interpretation 21	Levies

The adoption of the above pronouncements did not have any impact on the financial statements of the Group.

#### 2.2 Standard issued but not yet effective

At the date of authorisation of the condensed consolidated interim financial statements, the following Standards were issued but not yet effective and have not been adopted by the Group:

Description		Effective for financial periods beginning on or after
MFRS 9	Financial Instruments (IFRS 9 issued by International Accounting Standards Board (IASB) in November 2009)	To be announced by Malaysia Accounting Standard Boards (MASB)
MFRS 9	Financial Instruments (IFRS 9 issued by IASB in October 2010)	To be announced by MASB
MFRS 9	Financial Instruments: Mandatory Effective Date of MFRS 9 and Transition Disclosures (Amendments to MFRS 9 and MFRS 7)	To be announced by MASB

# HIL INDUSTRIES BERHAD

(Company No: 8812-M)

## Notes To The Unaudited Condensed Consolidated Interim Financial Statements (Continued)

In compliance with Malaysian Financial Reporting Standard (“MFRS”) 134, Interim Financial Reporting and application of MFRS 1, First-time Adoption of Malaysian Financial Reporting Standards

### 2. Significant Accounting Policies and Application of MFRS 1 (Continued)

#### 2.2 Standard issued but not yet effective (Continued)

MFRS 9	Financial Instruments (Hedge Accounting and amendments to MFRS 9, MFRS 7 and MFRS 139)	To be announced by MASB
Amendments to MFRS 119	Defined Benefits Plans : Employee Contributions	1 July 2014
Annual Improvements to MFRSs 2010 - 2012 Cycle		1 July 2014
Annual Improvements to MFRSs 2011 - 2013 Cycle		1 July 2014

The Group will adopt the above pronouncements when they become effective in the respective financial periods. These pronouncements are not expected to have any effect to the financial statements of the Group upon their initial application, other than for MFRS 9 Financial Instruments. The Group will assess the financial implications of MFRS 9 Financial Instruments when full standard is issued.

### 3. Auditors’ Report on Preceding Annual Financial Statements

The auditors’ report on the financial statements for the financial year ended 31 December 2013 was not qualified.

# **HIL INDUSTRIES BERHAD**

(Company No: 8812-M)

## **Notes To The Unaudited Condensed Consolidated Interim Financial Statements (Continued)**

In compliance with Malaysian Financial Reporting Standard (“MFRS”) 134, Interim Financial Reporting and application of MFRS 1, First-time Adoption of Malaysian Financial Reporting Standards

### **4. Comments about Seasonal or Cyclical Factors**

The business operations of the Group are not materially affected by any seasonal or cyclical factors during the quarter under review.

### **5. Unusual Items due to their Nature, Size or Incidence**

There were no unusual items affecting assets, liabilities, equity, net income or cash flows during the current quarter and financial period-to-date.

### **6. Changes in Estimates**

There were no changes in estimates that have had material effect in the current quarter and financial period-to-date results.

### **7. Debt and Equity Securities**

There were no issuances, cancellations, repurchases, resale and repayments of debt and equity securities for the financial period-to-date.

### **8. Dividends Paid**

No dividend was paid in the current financial period-to-date.

# HIL INDUSTRIES BERHAD

(Company No: 8812-M)

## Notes To The Unaudited Condensed Consolidated Interim Financial Statements (Continued)

In compliance with Malaysian Financial Reporting Standard (“MFRS”) 134, Interim Financial Reporting and application of MFRS 1, First-time Adoption of Malaysian Financial Reporting Standards

### 9. Operating Segments

Segment information is presented in respect of the Group’s business segments.

	Cumulative Period	
	6 months ended	
	30.6.2014 RM’000	30.6.2013 RM’000
<b>Segment Revenue</b>		
Revenue from:		
Manufacturing	55,855	35,960
Property development and management	936	1,023
Trading, services and others	-	-
Total revenue including inter-segment revenue	56,791	36,983
Elimination of inter-segment revenue	(194)	(152)
Revenue from external customers	56,597	36,831
<b>Segment Results (External)</b>		
Results from:		
Manufacturing	8,670	405
Property development and management	496	559
Trading, services and others	1	2
Profit before tax	9,167	966

# HIL INDUSTRIES BERHAD

(Company No: 8812-M)

## Notes To The Unaudited Condensed Consolidated Interim Financial Statements (Continued)

In compliance with Malaysian Financial Reporting Standard (“MFRS”) 134, Interim Financial Reporting and application of MFRS 1, First-time Adoption of Malaysian Financial Reporting Standards

### 9. Operating Segments (Continued)

	Cumulative Period	
	6 months ended	
	30.6.2014 RM'000	30.6.2013 RM'000
<b>Segment Assets</b>		
Segment assets of:		
Manufacturing	214,351	192,593
Property development and management	121,696	111,653
Trading, services and others	13	265
	<hr/>	<hr/>
Unallocated assets	336,060	304,511
	4,992	7,687
	<hr/>	<hr/>
Total consolidated assets	341,052	312,198
	<hr/>	<hr/>

### 10. Property, Plant and Equipment

#### *Acquisitions and disposals*

During the six months ended 30 June 2014, the Group acquired items of property, plant and equipment with a cost of RM2,834,000 (six months ended 30 June 2013: RM352,000). Items of property, plant and equipment with a net book value of RM Nil were disposed of during the six months ended 30 June 2014 (six months ended 30 June 2013: RM586,000), resulting in a loss on disposal of RM Nil (six months ended 30 June 2013: gain on disposal of RM39,000).

#### *Valuation*

The valuations of property, plant and equipment have been brought forward without amendment from the previous annual financial statements.

# **HIL INDUSTRIES BERHAD**

(Company No: 8812-M)

## **Notes To The Unaudited Condensed Consolidated Interim Financial Statements (Continued)**

In compliance with Malaysian Financial Reporting Standard (“MFRS”) 134, Interim Financial Reporting and application of MFRS 1, First-time Adoption of Malaysian Financial Reporting Standards

### **11. Subsequent Events**

There were no material events subsequent to the end of the financial period-to-date.

### **12. Changes in Composition of the Group**

There were no changes in the composition of the Group in the current financial period-to-date.

### **13. Changes in Contingent Liabilities or Contingent Assets**

There were no contingent liabilities or contingent assets since the last annual balance sheet as at 31 December 2013.

### **14. Capital Commitments**

There were no capital commitments as at 30 June 2014.

# HIL INDUSTRIES BERHAD

(Company No: 8812-M)

## Notes To The Unaudited Condensed Consolidated Interim Financial Statements (Continued)

In compliance with Bursa Malaysia Listing Requirements: Chapter 9, Appendix 9B, Part A

### 15. Performance Review

The revenue and profit before tax recorded by the Group for the financial period-to-date was RM56.597 million and RM9.167 million respectively.

This represented an increase of RM19.766 million in revenue or 53.67% of the revenue for the same period in the previous financial year ended 31 December 2013. The increase in revenue was mainly attributed to the improved demand from our Malaysian operations.

For the cumulative six months ended 30 June 2014, the increase in the results for the financial period-to-date was RM8.201 million or 848.96% of the results for the same period in the previous financial year ended 31 December 2013. The increase in results are mainly contributed from the better performance of our Malaysian operations and better cost control in our overseas subsidiary.

The performance of the respective operating segments for the financial period-to-date as compared to the corresponding financial period-to-date in the preceding financial year is analysed as follows:

#### a) Manufacturing segment

The manufacturing segment registered an increase in revenue and results for the current financial period-to-date of 55.33% and 2,040.74% respectively as compared to the revenue and results in the corresponding financial period-to-date in the preceding financial year. Improvement in both our Malaysian and overseas operations has led to the overall increase in result.

#### b) Property development and management segment

The property development and management segment registered a decrease in revenue and results for the current financial period-to-date of 8.50% and 11.27% respectively as compared to the revenue and results in the corresponding financial period-to-date in the preceding financial year. This was mainly due to the end of tenancy to some premises.

#### c) Trading, services and others segment

This segment is not active.



# **HIL INDUSTRIES BERHAD**

(Company No: 8812-M)

## **Notes To The Unaudited Condensed Consolidated Interim Financial Statements (Continued)**

In compliance with Bursa Malaysia Listing Requirements: Chapter 9, Appendix 9B, Part A

### **16. Variation of Results Against Preceding Quarter**

The revenue and profit before tax for the current quarter were RM32.345 million and RM5.575 million respectively compared to revenue of RM24.252 million and profit before tax of RM3.592 million for the immediate preceding quarter ended 31 March 2014. This was mainly attributed to an increase in demand for the local automotive industries. As for our overseas subsidiary, the increase in revenue and a favourable cost saving has contributed to the improvement of the results.

### **17. Current Year Prospects**

The Group's domestic performance from the automotive industries is expected to continue to be positive. HIL will leverage on this to increase its market share in the automotive industry, and expect to further improve our results in the coming financial period.

At the same time, the management is encouraged by the improved results of the Group's overseas subsidiary, and its performance is expected to turn around this year.

For the property segment, the demand for rented properties is expected to remain satisfactory.

### **18. Profit Forecast or Profit Guarantee**

The Group did not issue any profit forecast or profit guarantee.

# HIL INDUSTRIES BERHAD

(Company No: 8812-M)

## Notes To The Unaudited Condensed Consolidated Interim Financial Statements (Continued)

In compliance with Bursa Malaysia Listing Requirements: Chapter 9, Appendix 9B, Part A

### 19. Profit before taxation

	<b>Current Quarter</b>	<b>Year-To- Date</b>
	<b>3 months ended 30.6.2014</b>	<b>6 months ended 30.6.2014</b>
	<b>RM'000</b>	<b>RM'000</b>
Profit before taxation is arrived at after charging:		
Depreciation of property, plant and equipment and investment properties	2,358	4,739
Interest expense	9	17
Net foreign exchange gain:		
– Realised	133	72
– Unrealised	(162)	(229)
	<b>2,338</b>	<b>4,599</b>

### 20. Taxation

	<b>Individual Period</b>		<b>Cumulative Period</b>	
	<b>3 months ended</b>		<b>6 months ended</b>	
	<b>30.6.2014</b>	<b>30.6.2013</b>	<b>30.6.2014</b>	<b>30.6.2013</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
In respect of current financial year:				
– Malaysian income tax	1,453	666	2,556	1,206
– Deferred tax	(94)	(62)	(194)	(105)
	1,359	604	2,362	1,101
In respect of prior financial years:				
– Deferred tax	27	21	27	21
	27	21	27	21
	<b>1,386</b>	<b>625</b>	<b>2,389</b>	<b>1,122</b>

The effective tax rate for the current quarter and the financial period-to-date was higher than the statutory tax rate principally due to the losses of certain subsidiary companies which cannot be set off against the taxable profits made by other subsidiary companies, and certain expenses which are not deductible for tax purposes.

# HIL INDUSTRIES BERHAD

(Company No: 8812-M)

## Notes To The Unaudited Condensed Consolidated Interim Financial Statements (Continued)

In compliance with Bursa Malaysia Listing Requirements: Chapter 9, Appendix 9B, Part A

### 21. Status of Corporate Proposals

There were no corporate proposals announced.

### 22. Borrowings

	As at 30.6.2014 RM'000	As at 31.12.2013 RM'000
<b>Non-current</b>		
– Secured	515	610
<b>Current</b>		
– Secured	188	184
	<hr/> 703	<hr/> 794
	<hr/> <hr/>	<hr/> <hr/>

### 23. Material Litigation

As at the reporting date, there was no material litigation against the Group.

# HIL INDUSTRIES BERHAD

(Company No: 8812-M)

## Notes To The Unaudited Condensed Consolidated Interim Financial Statements (Continued)

In compliance with Bursa Malaysia Listing Requirements: Chapter 9, Appendix 9B, Part A

### 24. Earnings Per Share

#### (a) Basic earnings per share

Basic earnings per share is calculated by dividing the profit/(loss) for the period attributable to owners of the Company by the weighted average number of ordinary shares in issue during the period.

	Individual Period		Cumulative Period	
	3 months ended 30.6.2014	30.6.2013	6 months ended 30.6.2014	30.6.2013
Profit/(Loss) for the period attributable to owners of the Company (RM'000)	4,138	939	6,730	(63)
Weighted average number of ordinary shares in issue ('000)	276,617	276,617	276,617	276,617
Basic earnings per share (sen)	1.50	0.34	2.43	(0.02)

#### (b) Diluted earnings per share

Diluted earnings per share is not disclosed as it is not applicable.

### 25. Breakdown of retained profits into realised and unrealised profits or losses

The breakdown of the retained profits of the Group as at the reporting date, into realised and unrealised profits or losses, is as follows:

	As at 30.6.2014 RM'000	As at 31.12.2013 RM'000
Realised and unrealised profits of the Company and its subsidiaries:		
- Realised	180,572	173,832
- Unrealised	(7,677)	(7,722)
	172,895	166,110
Less: Consolidation adjustments	(31,793)	(31,738)
Total retained profits	141,102	134,372