

# HIL INDUSTRIES BERHAD

(Company No: 8812-M)

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

	Note	Individual Period		Cumulative Period	
		3 months ended		9 months ended	
		30.9.2014 RM'000	30.9.2013 RM'000	30.9.2014 RM'000	30.9.2013 RM'000
<b>Revenue</b>	9	37,310	21,122	93,907	57,953
Cost of sales		(27,881)	(16,989)	(70,885)	(48,572)
<b>Gross profit</b>		9,429	4,133	23,022	9,381
Other items of income:					
– Interest income		727	633	2,167	1,737
– Other income		235	222	225	1,099
Operating expenses		(3,114)	(3,324)	(8,953)	(9,566)
<b>Operating profit</b>		7,277	1,664	16,461	2,651
Finance costs		(14)	(10)	(31)	(31)
<b>Profit before taxation</b>	9 & 19	7,263	1,654	16,430	2,620
Taxation	20	(1,929)	(930)	(4,318)	(2,052)
<b>Profit for the period</b>		5,334	724	12,112	568
<b>Other comprehensive profit/(loss), net of tax</b>					
Foreign currency translation differences for foreign operations		734	706	(470)	2,151
<b>Total comprehensive income for the period</b>		6,068	1,430	11,642	2,719

# HIL INDUSTRIES BERHAD

(Company No: 8812-M)

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

	Individual Period		Cumulative Period		
	3 months ended		9 months ended		
Note	30.9.2014	30.9.2013	30.9.2014	30.9.2013	
	RM'000	RM'000	RM'000	RM'000	
<b>Profit attributable to:</b>					
Owners of the Company	5,246	739	11,976	676	
Non-controlling interests	88	(15)	136	(108)	
<b>Profit for the period</b>	<b>5,334</b>	<b>724</b>	<b>12,112</b>	<b>568</b>	
<b>Total comprehensive profit attributable to:</b>					
Owners of the Company	5,980	1,445	11,506	2,827	
Non-controlling interests	88	(15)	136	(108)	
<b>Total comprehensive income for the period</b>	<b>6,068</b>	<b>1,430</b>	<b>11,642</b>	<b>2,719</b>	
<b>Earnings per share attributable to owners of the Company:</b>					
- Basic	24	1.90	0.27	4.33	0.24
- 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 September 2014 - Unaudited

	Note	<u>Unaudited</u> As at 30.9.2014 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	76,646	80,033
Investment properties		23,720	23,767
Other investments		188	184
Goodwill		4,932	4,932
		<hr/>	<hr/>
		105,486	108,916
		<hr/>	<hr/>
<b>Current assets</b>			
Inventories		14,614	12,271
Property development costs		68,366	62,667
Trade and other receivables		52,076	41,055
Prepaid expenses		1,297	1,177
Tax recoverable		49	2,760
Deposits with licensed banks		86,130	87,691
Cash and bank balances		14,420	6,801
		<hr/>	<hr/>
		236,952	214,422
		<hr/>	<hr/>
<b>TOTAL ASSETS</b>	9	<u>342,438</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		314	784
Retained profits		142,199	134,372
		<hr/>	<hr/>
		282,512	275,155
<b>Non-controlling interests</b>		<hr/>	<hr/>
		1,766	1,630
		<hr/>	<hr/>
<b>Total equity</b>		<u>284,278</u>	<u>276,785</u>

# HIL INDUSTRIES BERHAD

(Company No: 8812-M)

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

	Note	<u>Unaudited</u> As at 30.9.2014 RM'000	<u>Audited</u> As at 31.12.2013 RM'000
<b>Non-current liabilities</b>			
Finance lease liabilities	22	897	610
Deferred tax liabilities		23,008	23,238
		<hr/>	<hr/>
		23,905	23,848
		<hr/>	<hr/>
<b>Current liabilities</b>			
Trade and other payables		31,734	21,520
Finance lease liabilities	22	288	184
Provision for taxation		2,233	1,001
		<hr/>	<hr/>
		34,255	22,705
		<hr/>	<hr/>
<b>Total liabilities</b>		58,160	46,553
		<hr/>	<hr/>
<b>TOTAL EQUITY AND LIABILITIES</b>		342,438	323,338
		<hr/> <hr/>	<hr/> <hr/>
<b>Net assets per share</b>			
attributable to owners of the Company (RM)		1.02	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 September 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>Unaudited</b>									
<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	-	-	-	-	(470)	11,976	11,506	136	11,642
<u>Transactions with owners:</u>									
Dividends on ordinary shares	-	-	-	-	-	(4,149)	(4,149)	-	(4,149)
<b>At 30 September 2014</b>	139,357	1,281	(947)	308	314	142,199	282,512	1,766	284,278

# HIL INDUSTRIES BERHAD

(Company No: 8812-M)

## Condensed Consolidated Statement Of Changes In Equity For The Financial Year Ended 30 September 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	-	-	-	-	2,151	676	2,827	(108)	2,719
<b>At 30 September 2013</b>	139,357	1,281	(947)	308	347	132,261	272,607	1,649	274,256

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 September 2014 - Unaudited

	Cumulative Period	
	30.9.2014	30.9.2013
	RM'000	RM'000
<b>Cash flows from operating activities</b>		
Profit before taxation	16,430	2,620
Adjustments for non-cash items	4,954	6,146
	<hr/>	<hr/>
Operating profit before working capital changes	21,384	8,766
Working capital changes		
Inventories	(2,343)	(498)
Property development costs	(5,699)	(258)
Receivables, deposits and prepayments	(11,141)	(5,145)
Payables and accruals	10,214	571
	<hr/>	<hr/>
Cash generated from operations	12,415	3,436
Interest paid	(31)	(31)
Interest received	2,167	1,737
Income tax paid	(3,321)	(1,922)
Income tax recovered	2,716	71
	<hr/>	<hr/>
<b>Net cash from operating activities</b>	<b>13,946</b>	<b>3,291</b>
	<hr/>	<hr/>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(3,308)	(498)
Proceeds from disposal of property, plant and equipment	-	979
Purchase of other investments	(4)	(4)
	<hr/>	<hr/>
<b>Net cash (used in)/from investing activities</b>	<b>(3,312)</b>	<b>477</b>
	<hr/>	<hr/>

# HIL INDUSTRIES BERHAD

(Company No: 8812-M)

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

	Cumulative Period	
	30.9.2014 RM'000	30.9.2013 RM'000
<b>Cash flows from financing activities</b>		
Repayment of finance lease liabilities	(145)	(130)
Dividends paid on ordinary shares	(4,149)	-
<b>Net cash used in financing activities</b>	<b>(4,294)</b>	<b>(130)</b>
<b>Net increase in cash and cash equivalents</b>	<b>6,340</b>	<b>3,638</b>
<b>Cash and cash equivalents at beginning of the financial period</b>	<b>94,492</b>	<b>83,014</b>
<b>Effects of foreign exchange rate changes</b>	<b>(282)</b>	<b>1,250</b>
<b>Cash and cash equivalents at end of the financial period</b>	<b>100,550</b>	<b>87,902</b>
<b>Cash and cash equivalents comprise:</b>		
Deposits with licensed banks	86,130	81,722
Cash and bank balances	14,420	6,180
	<b>100,550</b>	<b>87,902</b>

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

Hil Industries Berhad is a public limited liability company, incorporated and domiciled in Malaysia and is listed on the Main Market of the Bursa Malaysia Securities Berhad.

The interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the directors on 25 November 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

### 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
MFRS 15	Revenue from Contracts with Customers
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
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

# 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

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

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

MFRS 9	Financial Instruments (IFRS 9 issued by International Accounting Standards Board (IASB) in July 2014)	1 January 2018
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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

### **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**

On 18 August 2014, the Company paid a first and final single tier dividend of 3% or 1.5 sen per ordinary share of RM0.50 each, amounting to RM4,149,258 in respect of the financial year ended 31 December 2013.

# 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

### 9. Operating Segments

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

	Cumulative Period	
	9 months ended	
	30.9.2014	30.9.2013
	RM'000	RM'000
<b>Segment Revenue</b>		
Revenue from:		
Manufacturing	81,572	56,642
Property development and management	12,626	1,539
Trading, services and others	-	-
Total revenue including inter-segment revenue	94,198	58,181
Elimination of inter-segment revenue	(291)	(228)
Revenue from external customers	93,907	57,953
<b>Segment Results (External)</b>		
Results from:		
Manufacturing	10,569	1,787
Property development and management	5,860	830
Trading, services and others	1	3
Profit before tax	16,430	2,620

# 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

### 9. Operating Segments (Continued)

	Cumulative Period	
	9 months ended	
	30.9.2014 RM'000	30.9.2013 RM'000
<b>Segment Assets</b>		
Segment assets of:		
Manufacturing	209,428	195,262
Property development and management	128,016	111,770
Trading, services and others	13	267
	<hr/>	<hr/>
	337,457	307,299
Unallocated assets	4,981	7,704
	<hr/>	<hr/>
Total consolidated assets	342,438	315,003

### 10. Property, Plant and Equipment

#### *Acquisitions and disposals*

During the nine months ended 30 September 2014, the Group acquired items of property, plant and equipment with a cost of RM3,844,000 (nine months ended 30 September 2013: RM498,000). Items of property, plant and equipment with a net book value of RM Nil were disposed of during the nine months ended 30 September 2014 (nine months ended 30 September 2013: RM1,407,000), resulting in a loss on disposal of RM Nil (nine months ended 30 September 2013: gain on disposal of RM428,000).

#### *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

### **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 September 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 RM93.907 million and RM16.430 million respectively.

This represented an increase of RM35.954 million in revenue or 62.04% of the revenue for the same period in the previous financial year ended 31 December 2013. The increase in revenue was mainly attributable to the improved demand from our Malaysian operations, our very successful and well received launching from our two property projects namely Kemuning Greenhills and Kemuning Hijauan 2 in Bukit Kemuning.

For the cumulative nine months ended 30 September 2014, the increase in the results for the financial period-to-date was RM13.810 million or 527.10% 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 the contributions from our two property projects as mentioned above 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 44.01% and 491.44% 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 an increase in revenue and results for the current financial period-to-date of 720.40% and 606.02% respectively as compared to the revenue and results in the corresponding financial period-to-date in the preceding financial year.

**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 RM37.310 million and RM7.263 million respectively compared to revenue of RM32.345 million and profit before tax of RM5.575 million for the immediate preceding quarter ended 30 June 2014. This was mainly attributable to the improved demand from our Malaysian operations and the successful and well received launching of our two property projects namely Kemuning Greehills and Kemuning Hijauan 2 in Bukit Kemuning.

### **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.

As for the property segment, the management is very encouraged with the overwhelming response to our two property projects in Bukit Kemuning, which will contribute positively to our earnings for the next few quarters.

### **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</b>	<b>9 months ended</b>
	<b>30.9.2014</b>	<b>30.9.2014</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	2,290	7,089
Interest expense	14	31
Net foreign exchange gain:		
– Realised	96	168
– Unrealised	(245)	(474)

### 20. Taxation

	<b>Individual Period</b>		<b>Cumulative Period</b>	
	<b>3 months ended</b>		<b>9 months ended</b>	
	<b>30.9.2014</b>	<b>30.9.2013</b>	<b>30.9.2014</b>	<b>30.9.2013</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	1,988	945	4,544	2,151
– Deferred tax	(63)	(13)	(257)	(118)
	1,925	932	4,287	2,033
In respect of prior financial years:				
– Malaysian income tax	4	(2)	4	(2)
– Deferred tax	-	-	27	21
	4	(2)	31	19
	1,929	930	4,318	2,052

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 30.9.2014 RM'000	As at 31.12.2013 RM'000
<b>Non-current</b>		
– Secured	897	610
<b>Current</b>		
– Secured	288	184
	<hr/> 1,185	<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 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 30.9.2014	30.9.2013	9 months ended 30.9.2014	30.9.2013
Profit for the period attributable to owners of the Company (RM'000)	5,246	739	11,976	676
Weighted average number of ordinary shares in issue ('000)	276,617	276,617	276,617	276,617
Basic earnings per share (sen)	1.90	0.27	4.33	0.24

#### (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 30.9.2014 RM'000	As at 31.12.2013 RM'000
Realised and unrealised profits of the Company and its subsidiaries:		
- Realised	181,433	173,832
- Unrealised	(7,370)	(7,722)
	174,063	166,110
Less: Consolidation adjustments	(31,864)	(31,738)
Total retained profits	142,199	134,372