

# HIL INDUSTRIES BERHAD

(Company No: 8812-M)

## Condensed Consolidated Statements of Comprehensive Income For The Financial Year Ended 30 September 2015 - Unaudited

	Note	Individual Period		Cumulative Period	
		3 months ended		9 months ended	
		30.9.2015 RM'000	30.9.2014 RM'000	30.9.2015 RM'000	30.9.2014 RM'000
<b>Revenue</b>	9	31,717	37,310	91,923	93,907
Cost of sales		(23,819)	(27,881)	(68,337)	(70,885)
<b>Gross profit</b>		7,898	9,429	23,586	23,022
Other items of income:					
– Interest income		1,061	727	2,968	2,167
– Other income		1,450	235	2,371	225
Operating expenses		(2,353)	(3,114)	(8,722)	(8,953)
<b>Operating profit</b>		8,056	7,277	20,203	16,461
Finance costs		(18)	(14)	(45)	(31)
<b>Profit before taxation</b>	9 & 19	8,038	7,263	20,158	16,430
Taxation	20	(2,275)	(1,929)	(5,832)	(4,318)
<b>Profit for the period</b>		5,763	5,334	14,326	12,112
<b>Other comprehensive profit, net of tax</b>					
Items that may be reclassified subsequently to profit or loss:					
Foreign currency translation differences for foreign operations		3,785	734	5,843	(470)
<b>Total comprehensive income for the period</b>		9,548	6,068	20,169	11,642

# HIL INDUSTRIES BERHAD

(Company No: 8812-M)

## Condensed Consolidated Statements of Comprehensive Income For The Financial Year Ended 30 September 2015 - Unaudited (Continued)

		Individual Period		Cumulative Period	
	Note	3 months ended		9 months ended	
		30.9.2015	30.9.2014	30.9.2015	30.9.2014
		RM'000	RM'000	RM'000	RM'000
<b>Profit attributable to:</b>					
Owners of the Company		5,827	5,246	14,295	11,976
Non-controlling interests		(64)	88	31	136
<b>Profit for the period</b>					
		5,763	5,334	14,326	12,112
<b>Total comprehensive profit attributable to:</b>					
Owners of the Company		9,612	5,980	20,138	11,506
Non-controlling interests		(64)	88	31	136
<b>Total comprehensive income for the period</b>					
		9,548	6,068	20,169	11,642
<b>Earnings per share attributable to owners of the Company:</b>					
- Basic	25	2.11	1.90	5.17	4.33
- Diluted	25	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 2014 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 2015 - Unaudited

	Note	<u>Unaudited</u> As at 30.9.2015 RM'000	<u>Audited</u> As at 31.12.2014 RM'000
<b>ASSETS</b>			
<b>Non-current assets</b>			
Property, plant and equipment	10	71,138	74,941
Investment properties		23,656	23,704
Other investments		194	189
Goodwill		4,932	4,932
		<hr/>	<hr/>
		99,920	103,766
		<hr/>	<hr/>
<b>Current assets</b>			
Inventories		12,752	15,528
Property development costs		65,850	65,041
Trade and other receivables		47,887	57,200
Prepaid expenses		2,331	1,567
Tax recoverable		34	59
Deposits with licensed banks		100,665	90,646
Cash and bank balances		45,246	17,525
		<hr/>	<hr/>
		274,765	247,566
		<hr/>	<hr/>
<b>TOTAL ASSETS</b>	9	<u>374,685</u>	<u>351,332</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		7,671	1,828
Retained profits		160,087	149,941
		<hr/>	<hr/>
		307,757	291,768
<b>Non-controlling interests</b>		<hr/>	<hr/>
		1,676	1,645
		<hr/>	<hr/>
<b>Total equity</b>		<u>309,433</u>	<u>293,413</u>
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# HIL INDUSTRIES BERHAD

(Company No: 8812-M)

## Condensed Consolidated Statement of Financial Position As at 30 September 2015 - Unaudited (Continued)

	Note	<u>Unaudited</u> As at 30.9.2015 RM'000	<u>Audited</u> As at 31.12.2014 RM'000
<b>Non-current liabilities</b>			
Finance lease liabilities	22	1,372	905
Deferred tax liabilities		22,522	22,938
		<hr/>	<hr/>
		23,894	23,843
		<hr/>	<hr/>
<b>Current liabilities</b>			
Trade and other payables		37,804	32,071
Finance lease liabilities	22	1,656	308
Provision for taxation		1,898	1,697
Dividends payable		-	-
		<hr/>	<hr/>
		41,358	34,076
		<hr/>	<hr/>
<b>Total liabilities</b>		65,252	57,919
		<hr/>	<hr/>
<b>TOTAL EQUITY AND LIABILITIES</b>		374,685	351,332
		<hr/>	<hr/>
<b>Net assets per share</b> <b>attributable to owners of the Company (RM)</b>		1.11	1.05
		<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 2014 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 2015 - 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 2015</b>	139,357	1,281	(947)	308	1,828	149,941	291,768	1,645	293,413
Total comprehensive income for the period	-	-	-	-	5,843	14,295	20,138	31	20,169
<u>Transactions with owners:</u>									
Dividends on ordinary shares	-	-	-	-	-	(4,149)	(4,149)	-	(4,149)
<b>At 30 September 2015</b>	139,357	1,281	(947)	308	7,671	160,087	307,757	1,676	309,433

# HIL INDUSTRIES BERHAD

(Company No: 8812-M)

## Condensed Consolidated Statement Of Changes In Equity For The Financial Year Ended 30 September 2015 - 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 2014</b>	139,357	1,281	(947)	308	784	134,372	275,155	1,630	276,785
Total comprehensive (loss)/income 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

The condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the year ended 31 December 2014 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 2015 - Unaudited

	Cumulative Period	
	9 months ended 30.9.2015 RM'000	30.9.2014 RM'000
<b>Cash flows from operating activities</b>		
Profit before taxation	20,158	16,430
Adjustments for non-cash items	4,217	4,954
Operating profit before working capital changes	24,375	21,384
Working capital changes		
Inventories	2,776	(2,343)
Property development costs	(809)	(5,699)
Receivables, deposits and prepayments	8,549	(11,141)
Payables and accruals	5,733	10,214
Cash generated from operations	40,624	12,415
Interest paid	(45)	(31)
Interest received	2,968	2,167
Income tax paid	(6,053)	(3,321)
Income tax recovered	31	2,716
<b>Net cash from operating activities</b>	<b>37,525</b>	<b>13,946</b>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(876)	(3,308)
Proceeds from disposal of property, plant and equipment	50	-
Purchase of other investments	(5)	(4)
<b>Net cash used in investing activities</b>	<b>(831)</b>	<b>(3,312)</b>

# HIL INDUSTRIES BERHAD

(Company No: 8812-M)

## Condensed Consolidated Statement of Cash Flows For The Financial Year Ended 30 September 2015 - Unaudited (Continued)

	Cumulative Period	
	9 months ended 30.9.2015 RM'000	30.9.2014 RM'000
<b>Cash flows from financing activities</b>		
Repayment of finance lease liabilities	(258)	(145)
Dividends paid on ordinary shares	(4,149)	(4,149)
<b>Net cash used in financing activities</b>	<b>(4,407)</b>	<b>(4,294)</b>
<b>Net increase in cash and cash equivalents</b>	<b>32,287</b>	<b>6,340</b>
<b>Cash and cash equivalents at beginning of the financial period</b>	<b>108,171</b>	<b>94,492</b>
<b>Effects of foreign exchange rate changes</b>	<b>4,117</b>	<b>(282)</b>
<b>Cash and cash equivalents at end of the financial period</b>	<b>144,575</b>	<b>100,550</b>
<b>Cash and cash equivalents comprise:</b>		
Deposits with licensed banks	100,665	86,130
Cash and bank balances	45,246	14,420
	<b>144,575</b>	<b>100,550</b>

The condensed consolidated statement of cash flows should be read in conjunction with the audited financial statements for the year ended 31 December 2014 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 2015.

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

These unaudited condensed consolidated interim financial statements have been prepared in accordance with Paragraph 9.22 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 2014. 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 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

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 2014, except for the adoption of Amendments to Standards and Issue Committee (IC) interpretations effective as of 1 January 2015.

#### 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 2015.

Amendments to MFRS 119	Defined Benefit Plans: Employee Contributions
Annual Improvements to MFRSs 2010 - 2012 Cycle	
Annual Improvements to MFRSs 2011 - 2013 Cycle	

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:

##### **Effective for financial periods beginning on or after 1 January 2016**

MFRS 14	Regulatory Deferral Accounts
Amendments for MFRS 10 and MFRS 128	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
Amendments for MFRS 10 and MFRS 12	Investment Entities: Applying the Consolidation Exception
Amendments to MFRS 11	Accounting for Acquisitions of Interests in Joint Venture
Amendments to MFRS 101	Disclosure Initiative
Amendments to MFRS 116 and MFRS 138	Clarification of Acceptable Methods of Depreciation and Amortisation
Amendments to MFRS 116 and MFRS 141	Agriculture - Bearer Plants
Amendments to MFRS 127	Equity Method in Separate Financial Statements
Annual Improvements to MFRSs 2012 - 2014 Cycle	

# **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)

##### **Effective for financial periods beginning on or after 1 January 2018**

MFRS 9	Financial Instruments (IFRS 9 as issued by International Accounting Standards Board ("IASB") in July 2014
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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 2014 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**

During the Company's 45th Annual General Meeting held on 25 June 2015, the shareholders of the Company had approved the payment of a first and final single tier dividend in respect of the financial year ended 31 December 2014 of 3% or 1.5 sen per ordinary share of 0.50 sen each, amounting to RM4,149,257. The dividend was paid on 18 August 2015.

# 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.

	<b>Cumulative Period</b>	
	<b>9 months ended</b>	
	<b>30.9.2015</b>	<b>30.9.2014</b>
	<b>RM’000</b>	<b>RM’000</b>
<b>Segment Revenue</b>		
Revenue from:		
Manufacturing	64,174	81,572
Property development and management	28,040	12,626
	<hr/>	<hr/>
Total revenue including inter-segment revenue	92,214	94,198
Elimination of inter-segment revenue	(291)	(291)
	<hr/>	<hr/>
Revenue from external customers	91,923	93,907
	<hr/> <hr/>	<hr/> <hr/>
<b>Segment Results (External)</b>		
Results from:		
Manufacturing	7,134	10,569
Property development and management	13,025	5,860
Trading, services and others	(1)	1
	<hr/>	<hr/>
Profit before tax	20,158	16,430
	<hr/> <hr/>	<hr/> <hr/>

# 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	
	30.9.2015	30.9.2014
	RM'000	RM'000
<b>Segment Assets</b>		
Segment assets of:		
Manufacturing	217,282	209,428
Property development and management	152,423	128,016
Trading, services and others	14	13
	<hr/>	<hr/>
	369,719	337,457
Unallocated assets	4,966	4,981
	<hr/>	<hr/>
Total consolidated assets	374,685	342,438
	<hr/> <hr/>	<hr/> <hr/>

### 10. Property, Plant and Equipment

#### *Acquisitions and disposals*

During the nine months ended 30 September 2015, the Group acquired items of property, plant and equipment with a cost of RM1,612,000 (nine months ended 30 September 2014: RM3,844,000). Items of property, plant and equipment with a net book value of RM Nil were disposed of during the nine months ended 30 September 2015 (nine months ended 30 September 2014: RM Nil), resulting in a gain on disposal of RM50,000 (nine months ended 30 September 2014: loss on disposal of RM Nil).

#### *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 2014.

### **14. Capital Commitments**

There were no capital commitments as at 30 September 2015.

# **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 RM91.923 million and RM20.158 million respectively.

This represented a decrease of RM1.984 million in revenue or 2.11% of the revenue for the same period in the previous financial year ended 31 December 2014. The decrease in revenue was mainly attributed from the drop of sales for our local automotive and our overseas subsidiary.

For the cumulative nine months ended 30 September 2015, the increase in the results for the financial period-to-date was RM3.728 million or 22.69% of the results for the same period in the previous financial year ended 31 December 2014. Both our ongoing property projects in Shah Alam namely Kemuning Greenhills and Kemuning Hijauan 2 contributed positively to our results.

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 a decrease in revenue and results for the current financial period-to-date of 21.33% and 32.50% respectively as compared to the revenue and results in the corresponding financial period-to-date in the preceding financial year. This was due to certain models for some of our customers in Malaysia and China which reached their end of life, whilst their replacement models had not started yet.

#### **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 122.08% and 122.27% respectively as compared to the revenue and results in the corresponding financial period-to-date in the preceding financial year. The increase was due to higher revenue recognition from the on-going projects.

#### **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 RM31.717 million and RM8.038 million respectively compared to revenue of RM29.849 million and profit before tax of RM6.867 million for the immediate preceding quarter ended 30 June 2015. For the manufacturing sector, the drop in revenue was mainly due to certain models for some of our customers in Malaysia and China which reached their end of life, whilst their replacement models had not started yet. As for the property sector, the increase in revenue and profit is mainly due to higher revenue recognition from the on-going projects.

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

Given the unstable global economic outlook, we expect 2015 to be a very challenging year. However, the group is cautiously optimistic that we will be able to achieve satisfactory results for the year ending 31 December 2015.

As for our China operations, we are in the midst of securing several new contracts which are expected to contribute positively to our earnings in the very near future.

As for the property segment, the management is very encouraged with the overwhelming response to our two property projects in Shah Alam, which will contribute positively to our earnings for the next few quarters. At the same time, the Group is planning additional launches, also located in the Shah Alam area and expect similarly to have a good response.

### **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

	<u>Current Quarter</u> 3 months ended 30.9.2015 RM'000	<u>Year-To- Date</u> 9 months ended 30.9.2015 RM'000
Profit before taxation is arrived at after charging:		
Depreciation of property, plant and equipment and investment properties	2,434	7,188
Interest expense	18	45
Net foreign exchange gain:		
– Realised	(400)	(711)
– Unrealised	(1,700)	(2,512)

### 20. Taxation

	<u>Individual Period</u>		<u>Cumulative Period</u>	
	3 months ended		9 months ended	
	30.9.2015	30.9.2014	30.9.2015	30.9.2014
	RM'000	RM'000	RM'000	RM'000
In respect of current financial year:				
– Malaysian income tax	2,399	1,988	6,251	4,544
– Deferred tax	(119)	(63)	(414)	(257)
	2,280	1,925	5,837	4,287
In respect of prior financial years:				
– Malaysian income tax	(3)	4	(3)	4
– Foreign tax	-	-	-	-
– Deferred tax	(2)	-	(2)	27
	(5)	4	(5)	31
	2,275	1,929	5,832	4,318

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 30.9.2015 RM'000	As at 31.12.2014 RM'000
<b>Non-current</b>		
– Secured	1,372	905
<b>Current</b>		
– Secured	319	308
– Unsecured	1,336	-
	<hr/> 3,027	<hr/> 1,213
	<hr/> <hr/>	<hr/> <hr/>

### 23. Material Litigation

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

### 24. Dividend

No dividend has been declared for the financial period ended 30 September 2015.

# 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

### 25. 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		9 months ended	
	30.9.2015	30.9.2014	30.9.2015	30.9.2014
Profit for the period attributable to owners of the Company (RM'000)	5,827	5,246	14,295	11,976
Weighted average number of ordinary shares in issue ('000)	276,617	276,617	276,617	276,617
Basic earnings per share (sen)	2.11	1.90	5.17	4.33

#### (b) Diluted earnings per share

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

### 26. 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 30.9.2015 RM'000	As at 31.12.2014 RM'000
Realised and unrealised profits of the Company and its subsidiaries:		
- Realised	196,824	188,875
- Unrealised	(4,846)	(7,098)
	191,978	181,777
Less: Consolidation adjustments	(31,891)	(31,836)
Total retained profits	160,087	149,941