

LEWEKO RESOURCES BERHAD

Company No. 568420-K
(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2016**

	As At 31.12.2016 RM'000 (Unaudited)	As At 30.6.2016 RM'000 (Audited)
ASSETS		
Non-Current Assets		
Property, plant and equipment	7,361	7,284
Product development costs	2,052	2,194
Investment properties	19,995	19,309
Land held for property development	5,649	5,748
Investment in associated company	7,365	7,365
Amount owing by an associated company	11,701	17,118
Deferred tax assets	4,253	4,253
Goodwill on consolidation	4,535	4,535
Advances for log purchases	14,535	14,535
Total non-current assets	77,446	82,341
Current Assets		
Property development projects	17,939	11,886
Inventories	4,406	5,334
Amount owing by an associated company	11,759	6,342
Trade and other receivables	16,456	20,109
Current tax assets	12	10
Other assets	19,914	16,851
Fixed deposits, cash and bank balances	1,498	1,734
	71,984	62,266
Assets classified as held for sale	7,736	7,736
Total current assets	79,720	70,002
Total assets	157,166	152,343
EQUITY AND LIABILITIES		
Capital and Reserves		
Share capital	64,379	64,379
Share premium	4,764	4,764
Retained earnings	35,727	34,650
Equity attributable to owners of the Parent	104,870	103,793
Non-controlling interest	1,452	1,010
Total equity	106,322	104,803
Non-Current Liabilities		
Hire-purchase payables	308	371
Borrowings	16,334	16,837
Deferred tax liabilities	4,812	4,812
Deferred revenue	1,052	274
Total non-current liabilities	22,506	22,294

LEWEKO RESOURCES BERHADCompany No. 568420-K
(Incorporated in Malaysia)**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**
AS AT 31 DECEMBER 2016
[CONTINUED]

	As At 31.12.2016 RM'000 (Unaudited)	As At 30.6.2016 RM'000 (Audited)
Current Liabilities		
Trade and other payables	10,351	6,895
Advanced billing	1,226	1,431
Hire-purchase payables	148	203
Borrowings	16,035	15,667
Current tax liabilities	8	471
Other liabilities	570	579
Total current liabilities	28,338	25,246
Total liabilities	50,844	47,540
Total equity and liabilities	157,166	152,343
Net Assets per Share (RM)	0.33	0.33

*The accompanying Notes to Interim Financial Report form an integral part of the
Condensed Consolidated Statement of Financial Position*

LEWEKO RESOURCES BERHAD

Company No. 568420-K
(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE
INCOME
FINANCIAL QUARTER ENDED 31 DECEMBER 2016
(UNAUDITED)**

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 31.12.2016 RM'000	Preceding Year Corresponding Quarter 31.12.2015 RM'000	Current Year To Date 31.12.2016 RM'000	Preceding Year Corresponding Period 31.12.2015 RM'000
Revenue	9,307	3,603	19,152	10,323
Investment revenue	-	1,422	-	1,661
Other gains and losses	38	(68)	26	14
Other operating income	13	96	13	116
Employee benefits expenses	(891)	(911)	(1,778)	(1,762)
Depreciation of property, plant and equipment	(142)	(189)	(299)	(361)
Amortisation of intangible assets	(39)	(55)	(142)	(110)
Property development expenditure	(3,111)	(786)	(7,854)	(2,616)
Contract cost recognized	(2,946)	(1,702)	(4,888)	(3,591)
Other operating expenses	(468)	(367)	(842)	(1,162)
Profit from operations	1,761	1,043	3,388	2,512
Finance costs	(316)	(336)	(659)	(678)
Profit before tax	1,445	707	2,729	1,834
Tax credit	-	179	-	-
Profit and total comprehensive / income for the financial period from continuing operations	1,445	886	2,729	1,834
Loss and total comprehensive loss for the period from discontinued operations	(787)	(674)	(1,211)	(1,037)
Net profit and total comprehensive income for the financial period	658	212	1,518	797
Profit and total comprehensive profit attributable to:				
Owners of the parent	327	150	1,076	549
Non-controlling interest	331	62	442	248
	658	212	1,518	797
Basic/diluted profit per share attributable to owners of the parent (sen)	0.10	0.05	0.33	0.17

*The accompanying Notes to Interim Financial Report form an integral part of the
Condensed Consolidated Statement of Comprehensive Income*

LEWEKO RESOURCES BERHADCompany No. 568420-K
(Incorporated in Malaysia)**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**
FINANCIAL QUARTER ENDED 31 DECEMBER 2016
(UNAUDITED)

	Attributable to owners of the Parent			Non-controlling Interest RM'000	Total RM'000
	Share Capital RM'000	Retained Earnings RM'000	Share Premium RM'000		
2017					
At 1 July 2016	64,379	34,651	4,764	1,010	104,804
Net profit and total comprehensive income for the financial period	-	1,076	-	442	1,518
At 30 June 2017	<u>64,379</u>	<u>35,727</u>	<u>4,764</u>	<u>1,452</u>	<u>106,322</u>
2016					
At 1 July 2015	48,350	42,857	4,764	1,290	97,261
Net loss and total comprehensive income for the financial year end	-	(8,206)	-	(280)	(8,486)
Right Issues	16,029	-	-	-	16,029
At 30 June 2016	<u>64,379</u>	<u>34,651</u>	<u>4,764</u>	<u>1,010</u>	<u>104,804</u>

The accompanying Notes to Interim Financial Report form an integral part of the Condensed Consolidated Statement of Changes in Equity

LEWEKO RESOURCES BERHADCompany No. 568420-K
(Incorporated in Malaysia)**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**
FINANCIAL QUARTER ENDED 31 DECEMBER 2016
(UNAUDITED)

	Current Year To Date 31.12.2016 RM'000	Financial Year Ended 30.6.2016 RM'000
CASH FLOWS FROM/(USED IN) OPERATING ACTIVITIES		
Profit/(Loss) for the financial period	1,518	(8,487)
Adjustments for:		
Share of profit in associate	-	3,544
Depreciation of property, plant and equipment	361	1,638
Finance costs	659	1,262
Fair value adjustments on reassessment of financial assets	-	2,008
Tax expense recognised in profit or loss	(3)	(230)
Write down of inventories	-	474
Impairment loss recognized on receivables	-	3,693
Impairment of timber concession	-	599
Amortisation of intangible assets	142	219
Unrealised (gain)/loss on foreign currency exchange	13	(2)
Interest arising from amortization of financial assets	-	(2,350)
Dividend income from preference shares	-	(500)
Gain on disposal of property, plant and equipment	-	(45)
Interest income	-	(5)
	<hr/> 2,690	<hr/> 1,818
Movements in working capital:		
(Increase)/Decrease in:		
Inventories	929	990
Property development projects	260	1,158
Trade and other receivables	(3,357)	(2,650)
Other assets	(1,791)	(13,942)
(Decrease)/Increase in:		
Trade and other payables	2,414	89
Advanced billing	(205)	(1,431)
Other liabilities	(151)	(225)
	<hr/> 789	<hr/> (14,193)
Cash From/(Used In) Operations		
Income tax refunded	-	3
Income tax paid	(462)	(582)
	<hr/> 327	<hr/> (14,772)
Net Cash From/(Used In) Operating Activities		

LEWEKO RESOURCES BERHADCompany No. 568420-K
(Incorporated in Malaysia)**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**
FINANCIAL QUARTER ENDED 31 DECEMBER 2016
(UNAUDITED)
[CONTINUED]

	Current Year To Date 31.12.2016 RM'000	Financial Year Ended 30.06.2016 RM'000
CASH FLOWS USED IN INVESTING ACTIVITIES		
Dividend received	-	500
Proceeds from disposal of property, plant and equipment	-	47
Proceeds from redemption of preference share	-	5,000
Interest received on fixed deposits	-	5
Additions to investment properties	-	(6,328)
Additions to land held for property development	-	(258)
Purchase of property, plant and equipment	(437)	(59)
Withdrawal/(Placement) of fixed deposits	(75)	268
Net Cash Used In Investing Activities	<u>(512)</u>	<u>(825)</u>
CASH FLOW (USED IN)/FROM FINANCING ACTIVITIES		
Proceeds from rights issue	-	16,029
Proceeds from term loans	-	5,764
(Repayment of)/Proceeds from bank overdraft – net	(92)	(1,426)
(Repayment of)/Proceeds from bankers' acceptances and trust receipts	617	(511)
Finance costs paid	(659)	(2,157)
Repayment of term loans	(534)	(1,175)
Repayment of short-term revolving credits – net	(125)	(250)
Repayment of hire-purchase payables – net	(111)	(233)
Proceeds from government grant	778	-
Net Cash (Used In)/ From Financing Activities	<u>(126)</u>	<u>16,041</u>
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(311)	444
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL PERIOD	1,685	1,241
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD	<u>1,374</u>	<u>1,685</u>
Cash and cash equivalents comprise:		
Bank and cash balances	1,374	1,685
Fixed deposits	124	50
	<u>1,498</u>	<u>1,735</u>
Fixed deposits pledged for banking facilities	(124)	(50)
	<u>1,374</u>	<u>1,685</u>

*The accompanying Notes to Interim Financial Report form an integral part of the
Condensed Consolidated Statement of Cash Flows*

LEWEKO RESOURCES BERHAD

Company No. 568420-K
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NOTES TO INTERIM FINANCIAL REPORT FINANCIAL QUARTER ENDED 31 DECEMBER 2016

1. Basis of Preparation

The interim financial report is unaudited and has been prepared in accordance with FRS 134: Interim Financial Reporting and Paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

The preparation of an interim financial report in conformity with FRS 134: Interim Financial Reporting, 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.

The interim financial report should be read in conjunction with the audited financial statements for the financial year ended 30 June 2016. It contains unaudited condensed consolidated financial statements and selected explanatory notes. The notes include 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 financial year ended 30 June 2016. The condensed consolidated interim financial report and notes thereon do not include all of the information required for a full set of financial statements prepared in accordance with FRSs.

2. Changes in Accounting Policies

On November 19, 2011, the Malaysian Accounting Standards Board (“MASB”) has issued a new MASB approved accounting framework, the Malaysian Financial Reporting Standards Framework (“MFRS Framework”), a fully International Financial Reporting Standards (“IFRS”) compliant framework. Entities other than private entities shall apply the MFRS Framework for annual periods beginning on or after January 1, 2012, with the exception of Transitioning Entities (“TEs”).

TEs, being entities within the scope of MFRS 141 Agriculture and/or IC Interpretation 15 : Agreements for the Construction of Real Estate, including its parents, significant investors and venturers were allowed to defer the adoption of the MFRS Framework until such time as mandated by the MASB. On September 2, 2014, with the issuance of MFRS 15 Revenue from Contracts with Customers and Amendments to MFRS 116 and MFRS 141 Agriculture: Bearer Plants, the MASB announced that TEs which have chosen to continue with the FRS Framework is now required to adopt the MFRS Framework latest by January 1, 2018.

The Group and the Company being TEs have availed themselves of this transitional arrangement and will continue to apply FRSs in the preparation of their financial statements. Accordingly, the Group and the Company will be required to apply MFRS 1 : First-time adoption of Malaysian Financial Reporting Standards in their financial statements for the financial year ending June 30, 2019, being the first set of financial statements prepared in accordance with the new MFRS Framework.

The significant accounting policies adopted are consistent with those in the audited financial statements for the financial year ended 30 June 201, except for the adoption of the following FRSs, IC Interpretations and Amendments to FRSs:

		Effective date for financial periods beginning on or after
FRS 9	Financial Instruments (IFRS 9 issued by IASB in July 2014)	1 January 2018
Amendments to FRS 101	Disclosure Initiative	1 January 2016
Amendments to FRS 107	Disclosure Initiative	1 January 2017
Amendments to FRS 112	Recognition of Deferred Tax Assets for Unrealised Losses	1 January 2017

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**NOTES TO INTERIM FINANCIAL REPORT
FINANCIAL QUARTER ENDED 31 DECEMBER 2016**

Amendments to FRS 116 & FRS 138	Clarification of Acceptable Methods of Depreciation And Amortisation	1 January 2016
Amendments To FRSs	Annual Improvements to FRSs 2012 – 2014 Cycle	1 January 2016

3. Auditors' Report on Preceding Annual Financial Statements

The auditors' report on the financial statements for the financial period ended 30 June 2016 was not qualified.

4. Seasonality or Cyclical Factors

The Group's performance could be affected by the rainy season during which its logging and log trading activities would be hampered.

5. Unusual Items

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

6. Changes in Estimates

There were no changes in estimates of amounts reported in the prior financial quarter or prior financial years that have had a material effect in the current financial quarter.

7. Debt and Equity Securities

There were no issuances, cancellations, repurchases, resale and repayment of debt and equity securities for the quarter and the financial year under review.

8. Dividends Paid

No dividends have been paid during the current financial year to date.

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LEWEKO RESOURCES BERHAD

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**NOTES TO INTERIM FINANCIAL REPORT
FINANCIAL QUARTER ENDED 31 DECEMBER 2016**

9. Segmental Information**(a) Segment Revenue**

	Current Financial Quarter			Current Financial Year To Date		
	External RM'000	Inter-segment RM'000	Total RM'000	External RM'000	Inter-segment RM'000	Total RM'000
Log trading and timber harvesting	-	-	-	-	-	-
Precast concrete products	4,302	-	4,302	7,111	-	7,111
Properties	5,005	-	5,005	12,041	-	12,041
Others	84	(84)	-	168	(168)	-
	<u>9,391</u>	<u>(84)</u>	<u>9,307</u>	<u>19,320</u>	<u>(168)</u>	<u>19,152</u>

(b) Segment Results

	RM'000	RM'000
Log trading and timber harvesting	(441)	(878)
Precast concrete products	710	920
Properties	1,662	3,679
Others	(957)	(1,544)
	<u>974</u>	<u>2,177</u>
Finance costs	(316)	(659)
Profit before tax	<u>658</u>	<u>1,518</u>
Tax expense	-	-
Profit after tax	<u><u>658</u></u>	<u><u>1,518</u></u>

LEWEKO RESOURCES BERHAD

Company No. 568420-K
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**NOTES TO INTERIM FINANCIAL REPORT
FINANCIAL QUARTER ENDED 31 DECEMBER 2016**

10. Valuations of Property, Plant and Equipment

There were no valuations of property, plant and equipment brought forward from the previous annual financial statements. The property, plant and equipment are stated at their historical cost less accumulated depreciation.

11. Material Events Subsequent to the End of the Current Financial Quarter

There were no material events subsequent to the end of the current financial quarter which has not been reflected in the interim financial report.

12. Changes in the Composition of the Group

There were no changes in the composition of the Group during the current financial quarter.

13. Changes in Contingent Liabilities and Contingent Assets

There were no changes in the contingent liabilities or contingent assets since the end of the last financial period.

14. Capital Commitments

The Group has no capital commitments as at the end of the current financial quarter.

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LEWEKO RESOURCES BERHAD

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NOTES TO INTERIM FINANCIAL REPORT FINANCIAL QUARTER ENDED 31 DECEMBER 2016

15. Performance Review

For the quarter under review, the Group's continue operations registered consolidated revenue and profit before tax ("PBT") of RM9.31 million and RM1.45 million respectively as compared to a revenue of RM3.60 million and PBT of RM0.71 million in the preceding year's corresponding quarter. The Group recorded higher revenue and PBT mainly attributed to the higher contribution from the precast concrete and property divisions.

Our logs trading and timber harvesting section within the timber division did not generate any revenue for the current financial quarter and incurred an operating loss of approximately RM0.44 million.

Our Group's discontinued operations in relation to the sawn and moulded timber section within the timber division recorded loss before tax("LBT") of RM0.79 million in the current quarter.

The precast concrete division recorded revenue of RM4.30 million, an increase of 92.0% from RM2.24 million recorded in the preceding year's corresponding quarter. This was mainly due to the higher workdone as compare to the preceding year's corresponding quarter. Accordingly, this division recorded a higher PBT of RM0.71 million as compared to the PBT of RM0.03 million in the preceding year's corresponding quarter.

The property division recorded revenue of RM5.01 million as compared to the revenue of RM1.37 million recorded in the preceding year's corresponding quarter mainly contributed by the higher progress claim recorded during the quarter under review. Accordingly this division recorded a higher PBT of RM1.66 million as compared to the PBT of RM0.26 million in the preceding year's corresponding quarter.

16. Comparison of Results with Preceding Quarter

For the quarter under review, the Group's continue operations registered consolidated revenue and PBT of RM9.31 million and RM1.45 million respectively as compared to a revenue of RM9.85 million and PBT of RM1.28 million in the preceding quarter. The precast concrete division recorded higher revenue and PBT but offset by the weaker performance in the property division.

Our logs trading and timber harvesting section within the timber division did not generate any revenue for the current financial quarter and incurred an operating loss of approximately RM0.44 million.

Our Group's discontinued operations in relation to the sawn and moulded timber section within the timber division recorded LBT of RM0.79 million in the current quarter.

The precast concrete division recorded revenue of RM4.30 million, an increase of 53.0% from RM2.81 million recorded in the preceding quarter. This was mainly contributed by the higher workdone recorded in the current financial quarter. Accordingly, this division recorded PBT of RM0.71 million as compared to the PBT of RM0.21 million in the preceding quarter.

The property division recorded revenue of RM5.01 million, a decrease of 28.8% from RM7.04 million recorded in the preceding quarter mainly due to the lower progress claim recorded during the quarter under review. Accordingly, this division recorded a lower PBT of RM1.66 million as compared to the PBT of RM2.02 million in the preceding quarter.

LEWEKO RESOURCES BERHAD

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**NOTES TO INTERIM FINANCIAL REPORT
FINANCIAL QUARTER ENDED 31 DECEMBER 2016**

17. Commentary on Prospects

The Group operates principally in logs trading and timber harvesting; precast concrete manufacturing; and property development.

The Group's timber division had been operating in a challenging environment and recorded losses for the past few years due to the slower log trading activities. The Group announced the plan to dispose of the Group's manufacturing and sale of sawn and moulded timber business which is part of the Group's timber division on 13 January 2017. The proposed plan is in line with the Group's present business strategy to reduce its reliance of revenue on the timber division and aims to promote sustainable growth and positive future earnings for the Group.

The Group's precast concrete division has been contributing positively to the Group's results over the last few years. The division which own "DURA" trademark based on Ultra-High Performance 'ductile Concrete ("UHPdC") technology, continuously receiving new orders over the last few years. The Group plans to expand the precast concrete business geographically.

The contribution from the Group's property division increased significantly in the last finance year. However given the overall sluggish demand in the property industries, the Group plans to cautiously manage its property development activities.

Besides the slowing down in the timber and property division, the Board is fairly confident that the performance of the precast concrete will be improved in the future.

18. Profit Forecast or Profit Guarantee

The disclosure requirements for explanatory notes for the variance of actual profit after tax with profit forecast and shortfall in profit guarantee are not applicable.

19. Tax Credit/(Expense)

	Current Financial Quarter RM'000	Current Financial Year To Date RM'000
Income tax		
Current financial period	-	-
Deferred taxation		
Current financial period	-	-
	-	-

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LEWEKO RESOURCES BERHAD

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**NOTES TO INTERIM FINANCIAL REPORT
FINANCIAL QUARTER ENDED 31 DECEMBER 2016**

20. Profits/(Losses) on Sale of Unquoted Investments and/or Properties

There were no disposals of unquoted investments and/or properties during the current financial quarter.

21. Quoted Securities

- (a) There were no purchases or disposals of quoted securities during the current financial quarter.
- (b) The Group has no quoted securities as at the end of the current financial quarter.

22. Status of Corporate Proposals

There are no corporate proposals announced as at the reporting date.

23. Borrowings and Debt Securities

	Secured RM'000
Short term borrowings	16,183
Long term borrowings	16,642
	<u>32,825</u>

All of the above borrowings are denominated in Malaysian Ringgit.

24. Off Balance Sheet Financial Instruments

The Group has no off balance sheet financial instruments as at 20 February 2017.

25. Changes in Material Litigations

(I) Dura Technology Sdn. Bhd. ["DURA"] vs. Megat Ahmad Shahrani Sdn. Bhd. ["Defendant"]

On 5 February 2016, DURA filed a summons to the Ipoh High Court to recover a sum of approximately RM1,424,680 for the supply and installation of beams and other related work in respect of the project "Membina Jambatan Dari Kg. Baharu Ke Kg. Teluk (Menyeberangi Sg. Ayer Tawar), Daerah Manjung, Perak Darul Ridzuan" with the Defendant.

On 30 November 2016, the Court has granted the Defendant's request to amend their Statement of Defense. The Defendant did not file their amended Statement of Defense and on 5 January 2017, the Defendant's lawyers had sought for leave from the Court to discharge themselves as the acting solicitors for the Defendant.

However, on 22 February 2017, the Defendant's lawyers informed the Court that they would like to remain as the acting solicitors for the Defendant. DURA has objected to the Defendant's lawyers request and the Court has fixed the next mention to 2 March 2017 to decide on the reinstatement of the Defendant's lawyers.

(II) Dura Technology Sdn. Bhd. ["DURA"] vs. H.S. Development Sdn. Bhd. ["Defendant"]

On 29 July 2016, DURA filed a summons to the Ipoh High Court to recover a sum of approximately RM1,187,200 for the supply and installation of beams and other related work in respect of the project "Menaiktaraf Jalan dari Jalan Utama Kg. Orang Asli Bawong – RPS Legap ke Pos Perwor, Sungai Siput, Perak" with the Defendant.

On 3 February 2017, the Court has granted order in favour of DURA's Application for Summary Judgment on its legal suit against the Defendant and the Judgment is currently pending extraction from the Court.

LEWEKO RESOURCES BERHADCompany No. 568420-K
(Incorporated in Malaysia)**NOTES TO INTERIM FINANCIAL REPORT
FINANCIAL QUARTER ENDED 31 DECEMBER 2016****26. Related Party Transactions**

	Current Financial Quarter RM'000	Current Financial Year To Date RM'000
Rental of premises paid to Limbongan Bersama Sdn. Bhd., a company in which certain directors of the Company have interests	27	54

27. Basic/Diluted Profit Per Share

	Current Financial Quarter RM'000	Current Financial Year To Date RM'000
Net profit attributable to owners of the parent	327	1,076
Weighted average number of ordinary shares in issue ('000)	321,893	321,893
Basic/diluted profit per share (sen)	0.10	0.33

28. Dividends Payable

No interim dividend has been declared or recommended for the current financial quarter.

29. Realised and Unrealised Profits

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

	As At 31.12.2016 RM'000	As At 30.6.2016 RM'000
Total retained earnings of the Leweko Resources Berhad and its subsidiary companies		
Realised	124,587	127,552
Unrealised	264	(279)
	<hr/> 124,851	<hr/> 127,273
Total share of retained losses in associate		
Realised	-	(3,543)
Consolidated adjustments	(89,125)	(89,080)
Total Group's retained earnings as per statement of financial position	<hr/> 35,726	<hr/> 34,650

By order of the Board,

Chan Chee Kheong
Company Secretary

27 February 2017