JERASIA CAPITAL BERHAD (503248-A) INTERIM FINANCIAL REPORT ON THE CONSOLIDATED RESULTS FOR THE QUARTER ENDED 30 JUNE 2016 (The figures have not been audited)

CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE QUARTER ENDED 30 JUNE 2016 CONTINUING OPERATIONS

	Current Quarter Ended 30/06/2016 RM '000	Current 15 Months Ended 30/06/2016 RM '000
Revenue	114,357	503,610
Other income	1,819	3,242
	116,176	506,852
Operating expenses	(113,485)	(492,919)
Finance cost	(1,034)	(4,765)
Profit before tax	1,657	9,168
Taxation	(236)	(1,735)
Profit for the period attributable to equity holders of the Company	1,421	7,433
Other comprehensive income Currency translation difference arising from consolidation	282	690
Total comprehensive income for the period attributable to equity holders of the Company	1,703	8,123
Earnings per share - Basic/ Diluted (sen)	1.73	9.06

Note: Pursuant to the change in the financial year end from 31 March 2016 to 30 June 2016, there are no comparative figures presented.

The Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the audited financial statements for the financial year ended 31 March 2015.

JERASIA CAPITAL BERHAD (503248-A) INTERIM FINANCIAL REPORT ON THE CONSOLIDATED RESULTS FOR THE QUARTER ENDED 30 JUNE 2016

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2016

As At As At 30/06/2016 31/03/2015 RM '000 RM '000 ASSETS RM '000 Property, plant and equipment $62,632$ $42,905$ Intangible assets $30,827$ $30,007$ Deferred tax assets $1,271$ $1,533$ Ourrent assets $1,271$ $1,533$ Current assets $94,730$ $74,468$ Inventories $82,128$ $62,944$ Trade and other receivables $94,730$ $78,054$ Cash and bank balances $9,823$ $10,228$ TOTAL ASSETS 281,876 225,694 EQUITY AND LIABILITIES Equity attributable to equity holders of the Company Share capital $82,046$ $82,046$ Reserves $60,217$ $52,094$ 142,263 $134,140$ LIABILITIES Non-current liabilities 804 784 Deferred tax liabilities 804 784 Dank borrowings (unsecured) $12,319$ $6,744$ Trade and other payables $36,055$		Unaudited	Audited
RM '000 RM '000 ASSETS - Property, plant and equipment 62,632 42,905 Intangible assets 30,827 30,030 Deferred tax assets 1,271 1,533 Current assets 1,271 1,533 Inventories 1,271 1,533 Trade and other receivables 94,703 78,054 Tax recoverable 94,203 78,054 Cash and bank balances 9,823 10,228 TOTAL ASSETS 281,876 225,694 Equity attributable to equity holders of the Company Share capital 82,046 82,046 Reserves 60,217 52,094 142,263 134,140 LLABILITIES 804 784 784 Bank borrowings (unsecured) 12,319 6,744 13,123 7,528 Current liabilities 804 784 13,123 7,528 Current liabilities 36,055 17,578 8ak borrowings (unsecured) - 281 Trade and other payables 36,055			
ASSETS Non-current assets Property, plant and equipment 62,632 42,905 Intangible assets 30,827 30,030 Deferred tax assets 1,271 1,533 94,730 74,468 Current assets 94,730 74,468 Inventories 82,128 62,944 Trade and other receivables 94,703 78,054 Tax recoverable 942 - Cash and bank balances 9,823 10,228 187,146 151,226 25,604 EQUITY AND LIABILITIES 281,876 225,604 Equity attributable to equity holders of the Company Share capital 82,046 82,046 Reserves 60,217 52,094 134,140 LIABILITIES Non-current liabilities 804 784 Bank borrowings (unsecured) 12,319 6,744 13,123 7,528 Current liabilities 36,055 17,578 8ank borrowings (unsecured) - 281 7ade and other payables 36,055 17,578 8ank borrowings (unsecured) - 281			
Non-current assets $62,632$ $42,905$ Intangible assets $30,827$ $30,030$ Deferred tax assets $1,271$ $1,533$ Current assets $94,730$ $74,468$ Inventories $82,128$ $62,944$ Trade and other receivables $94,703$ $78,054$ Tax recoverable $94,203$ $-$ Cash and bank balances $9,823$ $10,228$ TOTAL ASSETS $281,876$ $225,694$ Equity attributable to equity holders of the Company Share capital $82,046$ $82,046$ Reserves $60,217$ $52,094$ $142,263$ $134,140$ LIABILITIES Non-current liabilities 804 784 Poferred tax liabilities 804 784 Bank borrowings (unsecured) $12,319$ $6,744$ $13,123$ $7,528$ $26,900$ $84,026$ Trade and other payables $36,055$ $17,578$ $8ank borrowings (unsecured)$ $ 281$ Total liabilities $126,490$ $84,$		RM '000	RM '000
Property, plant and equipment $62,632$ $42,905$ Intangible assets $30,827$ $30,030$ Deferred tax assets $1,271$ $1,533$ Inventories $94,730$ $74,468$ Inventories $82,128$ $62,944$ Trade and other receivables $94,703$ $78,054$ Tax recoverable 942 $-$ Cash and bank balances $9,823$ $10,228$ TOTAL ASSETS 281,876 225,694 EQUITY AND LIABILITIES 281,876 225,694 EQUITY AND LIABILITIES 281,876 225,694 LIABILITIES 804 784 Bank borrowings (unsecured) $12,319$ $6,744$ I3,123 $7,528$ Current liabilities Deferred tax liabilities 804 784 Bank borrowings (unsecured) $26,6155$ $17,578$ Bank borrowings (unsecured) $90,435$ $66,167$ Tax payable $ 281,876$ $225,694$ Total liabilities $139,613$ $91,554$ Total liabilities $139,613$ $91,554$			
Intangible assets $30,827$ $30,030$ Deferred tax assets $1,271$ $1,533$ Ourrent assets $94,730$ $74,468$ Inventories $82,128$ $62,944$ Trade and other receivables $94,703$ $78,054$ Tax recoverable $94,233$ $70,228$ Cash and bank balances $9,823$ $10,228$ TOTAL ASSETS $281,876$ $225,694$ EQUITY AND LIABILITIES $82,046$ $82,046$ Reserves $60,217$ $52,094$ Total equity $142,263$ $134,140$ LIABILITIES 804 784 Bank borrowings (unsecured) $12,319$ $6,744$ Tax payable $36,055$ $17,578$ Bank borrowings (unsecured) $90,435$ $66,167$ Tax payable -281 $281,876$ $225,694$	Non-current assets		
Deferred tax assets $1,271$ $1,533$ Current assets $94,730$ $74,468$ Inventories $82,128$ $62,944$ Tax recoverable $94,703$ $78,054$ Cash and bank balances $9,823$ $10,228$ TOTAL ASSETS $281,876$ $225,694$ EQUITY AND LIABILITIES $82,046$ $82,046$ Reserves $60,217$ $52,094$ Total equity $142,263$ $134,140$ LIABILITIES 804 784 Bank borrowings (unsecured) $12,319$ $6,744$ Tax payable -281 -281 Total liabilities $36,055$ $17,578$ Bank borrowings (unsecured) $90,435$ $66,167$ Tax payable -281 -281 Total liabilities $139,613$ $91,554$	Property, plant and equipment	62,632	42,905
94,730 $74,468$ Inventories 82,128 62,944 Trade and other receivables 94,703 78,054 Tax recoverable 94,203 78,054 Cash and bank balances 94,233 10,228 TOTAL ASSETS 281,876 225,694 EQUITY AND LIABILITIES 281,876 225,694 EQUITY AND LIABILITIES 82,046 82,046 Reserves 60,217 52,094 Total equity 142,263 134,140 LIABILITIES 804 784 Bank borrowings (unsecured) 12,319 6,744 13,123 7,528 7,528 Current liabilities 36,055 17,578 Bank borrowings (unsecured) 90,435 66,167 Tax payable - 281 126,490 84,026 139,613 Total liabilities 139,613 91,554 Total liabilities 139,613 91,554 Total liabilities 139,613 91,554 Total LABILITIES <td< td=""><td>-</td><td>· · · · · · · · · · · · · · · · · · ·</td><td></td></td<>	-	· · · · · · · · · · · · · · · · · · ·	
Current assets 82,128 $62,944$ Trade and other receivables 94,703 78,054 Tax recoverable 9,823 10,228 Cash and bank balances 9,823 10,228 TOTAL ASSETS 281,876 225,694 EQUITY AND LIABILITIES 281,876 225,694 Equity attributable to equity holders of the Company Share capital 82,046 82,046 Reserves 60,217 52,094 142,263 134,140 LIABILITIES 0,217 52,094 13,123 7,528 Current liabilities 804 784 13,123 7,528 Current liabilities 36,055 <	Deferred tax assets		
Inventories $82,128$ $62,944$ Trade and other receivables $94,703$ $78,054$ Tax recoverable 492 $-$ Cash and bank balances $9,823$ $10,228$ TOTAL ASSETS $187,146$ $151,226$ EQUITY AND LIABILITIES $281,876$ $225,694$ EQUITY AND LIABILITIES $82,046$ $82,046$ Reserves $60,217$ $52,094$ Total equity $142,263$ $134,140$ LIABILITIES 804 784 Bank borrowings (unsecured) $12,319$ $6,744$ $13,123$ $7,528$ $7,528$ Current liabilities $90,435$ $66,167$ Tax payable $ 281$ Total EQUITY AND LIABILITIES $139,613$ $91,554$		94,730	74,468
Trade and other receivables $94,703$ $78,054$ Tax recoverable 492 - Cash and bank balances $9,823$ $10,228$ I87,146 $151,226$ $187,146$ $151,226$ TOTAL ASSETS 281,876 225,694 EQUITY AND LIABILITIES Equity attributable to equity holders of the Company Share capital $82,046$ $82,046$ Reserves $60,217$ $52,094$ $142,263$ $134,140$ LIABILITIES Non-current liabilities 804 784 Deferred tax liabilities 804 784 Dank borrowings (unsecured) $12,319$ $6,744$ $13,123$ $7,528$ $ 281$ Current liabilities $36,055$ $17,578$ Bank borrowings (unsecured) $90,435$ $66,167$ Tax payable $ 281$ Total liabilities $139,613$ $91,554$ Total liabilities $139,613$ $91,554$ Total Laguity AND LIABILITIES $281,876$ $225,694$	Current assets		
Tax recoverable 492 Cash and bank balances $9,823$ TOTAL ASSETS $281,876$ EQUITY AND LIABILITIES Equity attributable to equity holders of the Company Share capital $82,046$ Reserves $60,217$ Total equity $142,263$ LIABILITIES Non-current liabilities Deferred tax liabilities Deferred tax liabilities Trade and other payables Bank borrowings (unsecured) Tax payable - 281 20,045 20,046 80/4 80/4 7,528 Current liabilities 13,123 7,528 Current liabilities 126,490 84,026 139,613 91,554 107AL EQUITY AND LIABILITIES	Inventories	82,128	62,944
Cash and bank balances $9,823$ $10,228$ TOTAL ASSETS $187,146$ $151,226$ EQUITY AND LIABILITIES $281,876$ $225,694$ EQUITY AND LIABILITIES $82,046$ $82,046$ Reserves $60,217$ $52,094$ Total equity $142,263$ $134,140$ LIABILITIES 804 784 Bank borrowings (unsecured) $12,319$ $6,744$ $13,123$ $7,528$ Current liabilities $36,055$ $17,578$ Bank borrowings (unsecured) $90,435$ $66,167$ Tax payable $ 281$ 126,490 $84,026$ $139,613$ $91,554$ Total liabilities $139,613$ $91,554$ Total EQUITY AND LIABILITIES $281,876$ $225,694$	Trade and other receivables	94,703	78,054
TOTAL ASSETS $187,146$ $151,226$ EQUITY AND LIABILITIES 281,876 225,694 Equity attributable to equity holders of the Company 82,046 82,046 Reserves 60,217 52,094 Total equity 142,263 134,140 LIABILITIES 142,263 134,140 LIABILITIES 804 784 Bank borrowings (unsecured) 12,319 6,744 13,123 7,528 13,123 7,528 Current liabilities 36,055 17,578 17,578 Bank borrowings (unsecured) 90,435 66,167 281 Tax payable - 281 126,490 84,026 Total liabilities 139,613 91,554 139,613 91,554 TOTAL EQUITY AND LIABILITIES 281,876 225,694 126,694	Tax recoverable	492	-
TOTAL ASSETS $281,876$ $225,694$ EQUITY AND LIABILITIESEquity attributable to equity holders of the CompanyShare capital $82,046$ $82,046$ Reserves $60,217$ $52,094$ Total equity $142,263$ $134,140$ LIABILITIESNon-current liabilities 804 784 Bank borrowings (unsecured) $12,319$ $6,744$ $13,123$ $7,528$ $7,528$ Current liabilitiesTrade and other payables $36,055$ $17,578$ Bank borrowings (unsecured) $90,435$ $66,167$ Tax payable $ 281$ 126,490 $84,026$ Total liabilities $139,613$ $91,554$ TOTAL EQUITY AND LIABILITIES $281,876$ $225,694$	Cash and bank balances	9,823	10,228
EQUITY AND LIABILITIESEquity attributable to equity holders of the CompanyShare capital82,046Reserves60,217Total equity142,263142,263134,140LIABILITIES804Non-current liabilities804Deferred tax liabilities804Bank borrowings (unsecured)12,3196,74413,12313,1237,528Current liabilities36,055Trade and other payables36,055Bank borrowings (unsecured)90,43566,167281126,49084,026139,61391,554TOTAL EQUITY AND LIABILITIES281,876225,694		187,146	151,226
Equity attributable to equity holders of the Company Share capital $82,046$ $82,046$ Reserves $60,217$ $52,094$ Total equity $142,263$ $134,140$ LIABILITIES Deferred tax liabilities 804 784 Bank borrowings (unsecured) $12,319$ $6,744$ $13,123$ $7,528$ Current liabilities $36,055$ $17,578$ $8nk$ borrowings (unsecured) 281 Trade and other payables $36,055$ $17,578$ $90,435$ $66,167$ Tax payable -281 $126,490$ $84,026$ Total liabilities $139,613$ $91,554$ TOTAL EQUITY AND LIABILITIES $281,876$ $225,694$	TOTAL ASSETS	281,876	225,694
Equity attributable to equity holders of the Company Share capital $82,046$ $82,046$ Reserves $60,217$ $52,094$ Total equity $142,263$ $134,140$ LIABILITIES Deferred tax liabilities 804 784 Bank borrowings (unsecured) $12,319$ $6,744$ $13,123$ $7,528$ Current liabilities $36,055$ $17,578$ $8nk$ borrowings (unsecured) 281 Trade and other payables $36,055$ $17,578$ $90,435$ $66,167$ Tax payable -281 $126,490$ $84,026$ Total liabilities $139,613$ $91,554$ TOTAL EQUITY AND LIABILITIES $281,876$ $225,694$			
Share capital 82,046 82,046 Reserves 60,217 52,094 Total equity 142,263 134,140 LIABILITIES 804 784 Deferred tax liabilities 804 784 Bank borrowings (unsecured) 12,319 6,744 13,123 7,528 Current liabilities 36,055 17,578 Bank borrowings (unsecured) 90,435 66,167 Tax payable - 281 126,490 84,026 139,613 91,554 TOTAL EQUITY AND LIABILITIES 281,876 225,694	EQUITY AND LIABILITIES		
Reserves $60,217$ $52,094$ Total equity 142,263 134,140 LIABILITIES Non-current liabilities 804 784 Deferred tax liabilities 804 784 Bank borrowings (unsecured) 12,319 6,744 13,123 7,528 Current liabilities Trade and other payables 36,055 17,578 Bank borrowings (unsecured) 90,435 66,167 Tax payable - 281 126,490 84,026 139,613 91,554 TOTAL EQUITY AND LIABILITIES 281,876 225,694	Equity attributable to equity holders of the Company		
Total equity 142,263 134,140 LIABILITIES Non-current liabilities 804 784 Deferred tax liabilities 804 784 Bank borrowings (unsecured) 12,319 6,744 13,123 7,528 Current liabilities 36,055 17,578 Bank borrowings (unsecured) 90,435 66,167 Tax payable - 281 126,490 84,026 139,613 91,554 TOTAL EQUITY AND LIABILITIES 281,876 225,694	Share capital	82,046	82,046
LIABILITIES Non-current liabilities Deferred tax liabilities Bank borrowings (unsecured) Current liabilities Trade and other payables Bank borrowings (unsecured) Trade and other payables Bank borrowings (unsecured) Tax payable Total liabilities Total liabilities Total LEQUITY AND LIABILITIES 281,876 225,694	Reserves	60,217	52,094
Non-current liabilities 804 784 Deferred tax liabilities 804 784 Bank borrowings (unsecured) 12,319 6,744 I Trade and other payables Bank borrowings (unsecured) 36,055 17,578 Bank borrowings (unsecured) 90,435 66,167 Tax payable - 281 I26,490 84,026 I39,613 91,554 TOTAL EQUITY AND LIABILITIES 281,876 225,694	Total equity	142,263	134,140
Deferred tax liabilities 804 784 Bank borrowings (unsecured) 12,319 6,744 13,123 7,528 Current liabilities Trade and other payables 36,055 17,578 Bank borrowings (unsecured) 90,435 66,167 Tax payable - 281 Total liabilities 139,613 91,554 TOTAL EQUITY AND LIABILITIES 281,876 225,694	LIABILITIES		
Bank borrowings (unsecured) 12,319 6,744 13,123 7,528 Current liabilities Trade and other payables 36,055 17,578 Bank borrowings (unsecured) 90,435 66,167 Tax payable - 281 126,490 84,026 139,613 91,554 TOTAL EQUITY AND LIABILITIES 281,876 225,694	Non-current liabilities		
13,123 7,528 Current liabilities Trade and other payables 36,055 17,578 Bank borrowings (unsecured) 90,435 66,167 Tax payable - 281 126,490 84,026 Total liabilities 139,613 91,554 TOTAL EQUITY AND LIABILITIES 281,876 225,694	Deferred tax liabilities	804	784
13,123 7,528 Current liabilities Trade and other payables 36,055 17,578 Bank borrowings (unsecured) 90,435 66,167 Tax payable - 281 126,490 84,026 Total liabilities 139,613 91,554 TOTAL EQUITY AND LIABILITIES 281,876 225,694	Bank borrowings (unsecured)	12,319	6,744
Trade and other payables 36,055 17,578 Bank borrowings (unsecured) 90,435 66,167 Tax payable - 281 126,490 84,026 Total liabilities 139,613 91,554 TOTAL EQUITY AND LIABILITIES 281,876 225,694			-
Trade and other payables 36,055 17,578 Bank borrowings (unsecured) 90,435 66,167 Tax payable - 281 126,490 84,026 Total liabilities 139,613 91,554 TOTAL EQUITY AND LIABILITIES 281,876 225,694	Current liabilities		
Bank borrowings (unsecured) 90,435 66,167 Tax payable - 281 126,490 84,026 139,613 91,554 TOTAL EQUITY AND LIABILITIES 281,876 225,694		26.055	17 570
Tax payable - 281 126,490 84,026 Total liabilities 139,613 91,554 TOTAL EQUITY AND LIABILITIES 281,876 225,694	· ·		
126,490 84,026 Total liabilities 139,613 91,554 TOTAL EQUITY AND LIABILITIES 281,876 225,694		90,435	
Total liabilities 139,613 91,554 TOTAL EQUITY AND LIABILITIES 281,876 225,694	Tax payable	126 400	
TOTAL EQUITY AND LIABILITIES281,876225,694		i	
	Total habilities	139,613	91,554
Net assets per share (RM) * 1.73 1.63	TOTAL EQUITY AND LIABILITIES	281,876	225,694
	Net assets per share (RM) *	1.73	1.63

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the financial year ended 31 March 2015.

*The net assets per share is based on the computation of total assets (including intangibles) minus total liabilities divided by total number of ordinary shares in circulation.

JERASIA CAPITAL BERHAD (503248-A) INTERIM FINANCIAL REPORT ON THE CONSOLIDATED RESULTS FOR THE QUARTER ENDED 30 JUNE 2016 (The figures have not been audited)

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2016

CASH FLOWS FROM OPERATING ACTIVITIES 9,168 Adjustments for:- Depreciation of property, plant and equipment 13,748 Interest income (14) Interest expenses 4,765 Property, plant and equipment written off 97 Trade and other receivables written off 61 Gain on disposal of property, plant and equipment (7) Gain on foreign exchange - unrealised (2,020) Operating profit before changes in working capital 25,798 Changes in working capital:- (29,880) Net change in current assets (29,880) Interest received 14 Taxation paid, net of refunds (2,224) Net change in current inbilities 14,980 Cash generated from operating activities 3,923 CASH FLOWS USED IN INVESTING ACTIVITIES 25 Purchase of property, plant and equipment (33,459) Proceeds from disposal of property, plant and equipment 25 Net cash used in investing activities (32,231) CASH FLOWS USED IN INVESTING ACTIVITIES 25 Purchase of property, plant and equipment 25 Increase in bank borrowings 29,788	FOR THE FIGHTCHAE FERIOD ENDED 50 GOILE 2010	Period Ended 30/06/2016 RM '000
Adjustments for:- 13,748 Interest sincome (14) Interest expenses 4,765 Property, plant and equipment written off 97 Trade and other receivables written off 61 Gain on disposal of property, plant and equipment (7) Gain on foreign exchange - unrealised (2,020) Operating profit before changes in working capital 25,798 Changes in working capital:- (29,880) Net change in current assets (29,880) Net change in current liabilities 14,980 Cash generated from operating activities 3,923 Charter tree received 14 Taxation paid, net of refunds (2,224) Net cash generated from operating activities 3,923 CASH FLOWS USED IN INVESTING ACTIVITIES Purchase of property, plant and equipment Purchase of property, plant and equipment 25 Increase in entrance fee (797) Net cash used in investing activities (34,231) CASH FLOWS FROM FINANCING ACTIVITY Increase in bank borrowings Net cash and cash equivalents (520) Net decrease in cash and cash equivalents (51	CASH FLOWS FROM OPERATING ACTIVITIES	
Depreciation of property, plant and equipment13,748Interest expenses(14)Interest expenses4,765Property, plant and equipment written off97Trade and other receivables written off61Gain on disposal of property, plant and equipment(7)Gain on foreign exchange - unrealised(2,020)Operating profit before changes in working capital25,798Changes in working capital:-(4,765)Net change in current lassets(29,880)Net change in current labilities14,980Interest paid(4,765)Interest paid(4,765)Interest received14Taxation paid, net of refunds(2,224)Net cash generated from operating activities3,923CASH FLOWS USED IN INVESTING ACTIVITIES25Purchase of property, plant and equipment(33,459)Proceeds from disposal of property, plant and equipment25Increase in entrance fee(797)Net cash generated from financing activities(34,231)CASH FLOWS FROM FINANCING ACTIVITY29,788Net decrease in cash and cash equivalents(520)Net decrease in cash and cash equivalents(520)Net decrease in cash and cash equivalents61Cash and cash equivalents comprises:-8,681Cash and cash equivalents comprises:-8,823Bank overdraft(1,142)	Profit before tax	9,168
Interest income(14)Interest expenses4,765Property, plant and equipment written off97Trade and other receivables written off61Gain on disposal of property, plant and equipment(7)Gain on foreign exchange - unrealised(2,020)Operating profit before changes in working capital25,798Changes in working capital:-(29,880)Net change in current liabilities14,980Cash generated from operations10,898Interest paid(4,765)Interest paid(2,224)Net cash generated from operating activities3,923CASH FLOWS USED IN INVESTING ACTIVITIES(33,459)Purchase of property, plant and equipment(33,459)Proceeds from disposal of property, plant and equipment25Increase in entrance fee(797)Net cash generated from financing activities(34,231)CASH FLOWS FROM FINANCING ACTIVITY(34,231)CASH FLOWS FROM FINANCING ACTIVITY29,788Net cash generated from financing activities(520)Net cash sequerated from financing activity29,788Net cash generated from financing activity9,140Net cash and cash equivalents61Cash and cash equivalents comprises:- Cash and bank balances9,823Bank overdraft(1,142)	Adjustments for:-	
Interest expenses4,765Property, plant and equipment written off97Trade and other receivables written off61Gain on disposal of property, plant and equipment(7)Gain on foreign exchange - unrealised(2,020)Operating profit before changes in working capital25,798Changes in working capital:-(29,880)Net change in current assets(29,880)Net change in current liabilities14,980Cash generated from operations10,898Interest paid(4,765)Interest paid(4,765)Interest received14Taxation paid, net of refunds(2,224)Net cash generated from operating activities3,923CASH FLOWS USED IN INVESTING ACTIVITIES3,923Purchase of property, plant and equipment25Increase in entrance fee(797)Net cash used in investing activities(34,231)CASH FLOWS FROM FINANCING ACTIVITY29,788Net decrease in cash and cash equivalents(520)Net effect of exchange rate movements61Cash and cash equivalents brought forward9,140Net cash and cash equivalents comprises:-28,681Cash and cash equivalents comprises:-28,23Bank overdraft(1,142)	Depreciation of property, plant and equipment	13,748
Property, plant and equipment written off97Trade and other receivables written off61Gain on disposal of property, plant and equipment(7)Gain on foreign exchange - unrealised(2,020)Operating profit before changes in working capital25,798Changes in working capital:-(2,880)Net change in current sasets(29,880)Net change in current sasets(29,880)Interest paid(4,765)Interest paid(4,765)Interest received14Taxation paid, net of refunds(2,224)Net cash generated from operating activities3,923CASH FLOWS USED IN INVESTING ACTIVITIES(33,459)Purchase of property, plant and equipment25Increase in entrance fee(797)Net cash generated from financing activities(34,231)CASH FLOWS FROM FINANCING ACTIVITY29,788Net cash generated from financing activities(520)Net cash generated from financing activity9,788Net cash and cash equivalents(520)Net cash and cash equivalents61Cash and cash equivalents carried forward8,681Cash and cash equivalents comprises:-2,823Cash and cash equivalents comprises:-2,823Cash and cash equivalents comprises:-2,823Cash and bank balances9,823Bank overdraft(Interest income	(14)
Trade and other receivables written off61Gain on disposal of property, plant and equipment(7)Gain on foreign exchange - unrealised(2,020)Operating profit before changes in working capital25,798Changes in ourrent assets(29,880)Net change in current liabilities14,980Cash generated from operations10,898Interest paid(4,765)Interest received14Taxation paid, net of refunds(2,224)Net cash generated from operating activities3,923CASH FLOWS USED IN INVESTING ACTIVITIES(33,459)Purchase of property, plant and equipment25Increase in entrance fee(797)Net cash generated from financing activities(34,231)CASH FLOWS FROM FINANCING ACTIVITY(34,231)CASH FLOWS FROM FINANCING ACTIVITY10Increase in bank borrowings29,788Net cash generated from financing activity29,788Net cash generated from financing activity29,788Net cash and cash equivalents61Cash and cash equivalents curried forward9,140Net cash and cash equivalents comprises:- Cash and cash equivalents comprises:- Cash and bank balances9,823Bank overdraft(1,142)	1	4,765
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Cash and cash equivalents comprises:- Cash and bank balances 9,823 Bank overdraft (1,142)	Cash and cash equivalents brought forward	9,140
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Cash and bank balances9,823Bank overdraft(1,142)	Cash and cash equivalents comprises:-	
Bank overdraft (1,142)		9,823
	Bank overdraft	
0,001		8,681

Note: Pursuant to the change in the financial year end from 31 March 2016 to 30 June 2016, there are no comparative figures presented.

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the financial year ended 31 March 2015.

JERASIA CAPITAL BERHAD (503248-A) INTERIM FINANCIAL REPORT ON THE CONSOLIDATED RESULTS FOR THE QUARTER ENDED 30 JUNE 2016 (The figures have not been audited)

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL PERIOD ENDED 30 JUNE 2016

	Attributable to equity holders of the Company Foreign			
	Share Capital RM '000	Exchange Translation Reserve RM '000	Retained Earnings RM '000	Total RM '000
15 Months				
<u>Ended 30 June 2016</u>				
Balance as at 1 April 2015	82,046	(1,739)	53,833	134,140
Total comprehensive income	-	690	7,433	8,123
Balance as at 30 June 2016	82,046	(1,049)	61,266	142,263

Note: Pursuant to the change in the financial year end from 31 March 2016 to 30 June 2016, there are no comparative figures presented.

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the financial year ended 31 March 2015.

JERASIA CAPITAL BERHAD (503248-A) NOTES TO THE INTERIM FINANCIAL REPORT ON THE CONSOLIDATED RESULTS FOR THE QUARTER ENDED 30 JUNE 2016

1 **Basis of Preparation and Accounting Policies**

The condensed consolidated interim financial statements have been prepared in accordance with Malaysian Financial Reporting Standards ("MFRSs") 134: Interim Financial Reporting and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

This interim financial report should be read in conjunction with the audited financial statements of the Group for the financial year ended 31 March 2015. These explanatory notes attached to the interim financial report provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial year ended 31 March 2015.

As announced on 28 December 2015, the Group and the Company have changed its financial year end from 31 March 2016 to 30 June 2016.

2 Significant Accounting Policies

The accounting policies adopted by the Group in this interim financial report are consistent with those adopted in the audited financial statements for the financial year ended 31 March 2015 except for the adoption of the new and amendments to accounting standards with effect from 1 April 2015.

The adoption of the new and amendments to accounting standards with effect from 1 April 2015 did not have any impact on the interim financial report of the Group.

As at the date of this interim financial report, the following MFRSs and Amendments to MFRSs were issued but are not yet effective and have not been adopted by the Group:-

Effective for financial periods beginning on or after 1 January 2016

1 8	8 .	
Amendments to MFRS 10	Consolidated Financial Statements: Investment Entities- Applying	
	the Consolidation Exception	
Amendments to MFRS 11	Joint Arrangements: Accounting for Acquisitions of Interest in Joint	
	Operations	
Amendments to MFRS 12	Disclosure of Interests in Other Entities: Investment Entities-	
	Applying the Consolidation Exception	
MFRS 14	Regulatory Deferral Accounts	
Amendments to MFRS 101	Presentation of Financial Statements: Disclosure Initiative	
Amendments to MFRS 116	Property, Plant and Equipment: Clarification of Acceptable Methods	
	of Depreciation and Amortisation	
Amendments to MFRS 116	Property, Plant and Equipment: Agriculture- Bearer Plants	
Amendments to MFRS 127	Equity Method in Separate Financial Statements	
Amendments to MFRS 128	Investments in Associates and Joint Ventures: Investment Entities-	
	Applying the Consolidation Exception	
Amendments to MFRS 138	Intangible Assets: Clarification of Acceptable Methods of	
	Depreciation and Amortisation	
Amendments to MFRS 141	Agriculture: Bearer Plants	
Annual Improvements to MFRSs 2012-2	014 Cycle	

2 Significant Accounting Policies (Cont'd)

Effective for financial periods beginning on or after 1 January 2017		
Amendments to MFRS 107	Statement of Cash Flows: Disclosure Initiative	
Amendments to MFRS 112	Income Taxes: Recognition of Deferred Tax Assets for Unrealised	
	Losses	
Effective for financial periods begin	ning on or after 1 January 2018	
MFRS 9	Financial Instruments (IFRS 9 as issued by IASB in July 2014)	
MFRS 15	Revenue from Contracts with Customers	
MFRS 15	Clarifications to MFRS 15 Revenue from Contracts with Customers	
Effective for financial periods begin	ning on or after 1 January 2019	
MFRS 16	Leases	
Standards have been deferred, and	yet to be announced by Malaysian Accounting Standards Board	
Amendments to MFRS 10	Consolidated Financial Statements: Sale or Contribution of Assets	
	between an Investor and its Associate or Joint Venture	
Amendments to MFRS 128	Investments in Associates and Joint Ventures: Sale or Contribution	
	of Assets between an Investor and its Associate or Joint Venture	

The Group will adopt the above pronouncements when they become effective in the respective financial periods. These pronouncements are not expected to have any significant impact to the financial statements of the Group upon their initial application.

3 Preceding Year's Audited Annual Accounts

The audited financial statements of the Group for the preceding financial year ended 31 March 2015 were not qualified.

4 Seasonal and Cyclical Factors

The Group's principal business operations were not significantly affected by seasonal or cyclical factors.

5 Unusual Material Event

There was no unusual material event during the current quarter.

6 Accounting Estimates

There were no changes in estimates of amounts reported in prior interim periods of the current financial year or in prior financial years that have a material effect in the current interim period under review.

7 Issuance and Repayment of Debt and Equity Securities

There were no issuance and repayment of debt and equity securities, share buy-back, share cancellation, shares held as treasury shares or resale of treasury shares in the current interim period under review.

8 Dividend

There was no dividend proposed or paid during the current quarter under review.

9 Notes to the Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income

Profit before tax is arrived at after charging / (crediting) the following items:-

	Current Quarter Period-to-Date	
	RM '000	RM '000
Interest expense	1,034	4,765
Depreciation and amortization	3,334	13,748
Trade and other receivables written off	61	61
Interest income	(2)	(14)
Foreign exchange gain	(1,395)	(1,950)

There was no gain or loss on disposal of properties or quoted or unquoted investments; inventories written off and written down; provision for doubtful debts; impairment of assets; gain or loss on derivatives and exceptional items for the financial quarter and financial year to-date.

10 Segment Reporting

The analysis of the Group by activity is as follows: -

		Garment Manufacturing	Others	Elimination	Group Total
	RM '000	RM '000	RM '000	RM '000	RM '000
15 Months					
Ended 30 June 2016					
Revenue					
External sales	272,076	231,534	-	-	503,610
Results Segment results	4,926	2,913	(397)	(9)	7,433
<u>As At 30 June 2016</u> Assets					
Segment assets	150,781	203,635	102,205	(174,745)	281,876

11 Property, Plant and Equipment

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

12 Subsequent Events

There are no material events subsequent to the end of the current quarter, which has not been reflected in the financial statements for the current period.

13 Effect of Changes in the Composition of the Group

There have been no changes in the composition of the Group during the quarter under review including business composition, acquisition or disposal of any subsidiaries or long term investments, restructuring or discontinued operations.

14 Change in Contingent Liabilities

		Audited
	As At	As At
	30/06/2016	31/03/2015
	RM '000	RM '000
Corporate guarantees given to banks in respect of		
banking facilities granted to subsidiaries (unsecured)	188,692	170,414
	188,692	170,4

15 Significant Related Party Transaction

There is no significant related party transaction for the quarter under review.

16 **<u>Review of Performance</u>**

The Group has changed its financial year end from 31 March 2016 to 30 June 2016. This reporting covers the fifteen months period from 1 April 2015 to 30 June 2016. As such, there are no comparative information presented in this report.

The Group's total revenue for the fifteen months period ended 30 June 2016 was RM503.61 million. Profit before tax for the Group was RM9.17 million.

The retail segment generated a revenue of RM272.08 million. Despite the challenging economic environment, the retail segment's revenue has increased substantially through effective product mix and competitive pricing, notwithstanding lower margins which concomitantly translated to lower profit before tax. Profit before tax for retail segment was RM6.65 million.

Appreciation of the US Dollar vis-à-vis the Malaysian Ringgit during this financial period as well as the increase in demand from buyers, the manufacturing segment's revenue also rose substantially, contributing RM231.53 million to the Group. Profit before tax was RM2.91 million.

17 Comparison with Immediate Preceding Quarter

In the current quarter ended 30 June 2016, the Group's total revenue amounted to RM114.36 million, an increase of 17.87% from RM97.02 million in the immediate preceding quarter. The Group's profit before tax in the current quarter increased by 19.64% to RM1.66 million from RM1.39 million in the immediate preceding quarter.

The retail segment's revenue decreased by 0.57% to RM55.38 million from RM55.70 million in the preceding quarter. Profit before tax marginally increased to RM0.96 million from RM0.95 million in the immediate preceding quarter. This slight decrease in revenue was expected as there were no aggressive promotional campaigns in conjunction with festivities compared to the preceding quarter.

The garment manufacturing segment's revenue was RM58.98 million, an increase of 42.74% from RM41.32 million in the immediate preceding quarter. Profit before tax increased by 27.2% to RM0.75 million from RM0.59 million in the immediate preceding quarter. This increase is mainly due to increased demand from buyers, despite the slight depreciation of US Dollar in current quarter compared to the preceding quarter.

18 Prospects for the Next Financial Year

The Group is continuously reviewing every facet of its operations and it is mindful of the challenges faced in the domestic and global front. However, it remains positive about its prospects for the financial year ending 30 June 2017.

19 Profit Forecast or Guarantee

Not applicable.

20 Taxation

The breakdown of taxation is as follows:-

	Current Quarter Period-to-Da	Current Quarter Period-to-Date	
	RM '000 RM '00	00	
Estimated current tax payable	56 1,45	2	
Deferred taxation	180 28	3	
	236 1,73	5	

The Group's effective tax rate is lower than the statutory tax rate. The main reasons are non-taxable income, and three subsidiary companies benefiting from the utilisation of tax losses brought forward from prior years.

21 Retained Earnings

	As At	As At
	30/06/2016	31/03/2015
	RM '000	RM '000
Realised	100,047	89,876
Unrealised	2,486	5,260
	102,533	95,136
Consolidation adjustments	(41,267)	(41,303)
Group retained earnings as per consolidated accounts	61,266	53,833

22 Status of Corporate Proposals Announced and Not Completed

Share Buy-Back

At the Fifteenth Annual General Meeting held on 27 August 2015, shareholders approved the renewal of Share Buy-Back mandate. To-date, the Company has not effected any Share Buy-Back transaction.

23 Group Borrowings and Debt Securities

The Group's borrowings as at the end of the current quarter comprise:-

	RM '000
Bank borrowings (unsecured)	102,754

There was no debt securities issued.

24 Derivatives

a) There was no outstanding derivatives (including instruments designated as hedging instruments) as at the end of the financial period ended 30 June 2016; and

b) The Group has not entered into any type of derivative, not disclosed in the previous financial year or any of the previous quarters under the current financial year.

25 Pending Material Litigation

There is no pending material litigation.

26 Earnings per Share

Earnings per share have been computed based on profit for the period attributable to equity holders of the Company divided by the weighted average number of ordinary shares in issue during the period.

	3 Months Ended Period-to-Date	
	30/06/2016	30/06/2016
Profit for the period attributable to		
equity holders of the Company		
(RM' 000)	1,421	7,433
Weighted average number of ordinary		
shares in issue (RM' 000)	82,046	82,046
	1.50	0.07
Basic/ Diluted earnings per share (sen)	1.73	9.06