

EKSONS CORPORATION BERHAD (205814-V)
Condensed Consolidated Statement of Comprehensive Income
For The Period Ended 31 December 2014

	Note	Individual Quarter		Cumulative Quarter	
		Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Period
		31.12.2014	31.12.2013	31.12.2014	31.12.2013
		RM'000	RM'000	RM'000	RM'000
Revenue		84,283	84,387	338,848	214,585
Operating expenses	10	(81,542)	(84,128)	(216,534)	(190,218)
Other operating income	11	1,468	621	3,061	2,249
(Loss)/Profit from operations		4,210	880	125,376	26,616
Finance costs		-	-	-	-
Profit before tax		4,210	880	125,376	26,616
Taxation	21	(1,802)	71	(29,987)	(4,336)
Profit for the period		2,408	951	95,389	22,280
Other Comprehensive Income :					
Foreign currency translation		(13)	9	(18)	(4)
Total comprehensive income for the period		2,395	960	95,371	22,276

(The Condensed Consolidated Income Statements should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2014)

EKSONS CORPORATION BERHAD (205814-V)
Condensed Consolidated Statement of Comprehensive Income
For The Period Ended 31 December 2014

	Note	Individual Quarter		Cumulative Quarter	
		Current Year Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Period
		31.12.2014	31.12.2013	31.12.2014	31.12.2013
		RM'000	RM'000	RM'000	RM'000
Profit attributable to :					
Owners of the Parent		(4,176)	1,572	52,228	18,667
Non-controlling interest		6,584	(621)	43,161	3,613
		<u>2,408</u>	<u>951</u>	<u>95,389</u>	<u>22,280</u>
Total comprehensive income attributable to :					
Owners of the Parent		(4,189)	1,581	52,210	18,663
Non-controlling interest		6,584	(621)	43,161	3,613
		<u>2,395</u>	<u>960</u>	<u>95,371</u>	<u>22,276</u>
Earnings Per Share					
(a) Basic (sen)	27a	(2.54)	0.96	31.81	11.37
(b) Diluted (sen)	27b	-	-	-	-

(The Condensed Consolidated Income Statements should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2014)

EKSONS CORPORATION BERHAD (205814-V)
Condensed Consolidated Statement of Financial Position
As At 31 December 2014

	As at 31.12.2014 RM'000 unaudited	As at 31.03.2014 RM'000 audited
ASSETS		
Non-current assets		
Property, plant and equipment	111,933	119,434
Prepaid land lease payments	8,700	8,817
Land held for property development	69,041	60,966
Deferred tax assets	20,563	20,563
Goodwill on consolidation	20,062	26,763
	<u>230,299</u>	<u>236,543</u>
Current assets		
Property development costs	-	33,988
Inventories	186,410	177,142
Trade and other receivables	47,751	40,509
Other current assets	6,048	5,635
Current tax asset	693	1,374
Term deposits	43,266	7,982
Cash and bank balances	115,236	50,942
	<u>399,404</u>	<u>317,572</u>
TOTAL ASSETS	<u><u>629,703</u></u>	<u><u>554,115</u></u>

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2014)

EKSONS CORPORATION BERHAD (205814-V)
Condensed Consolidated Statement of Financial Position
As At 31 December 2014

	As at 31.12.2014 RM'000 unaudited	As at 31.03.2014 RM'000 audited
EQUITY AND LIABILITIES		
Equity attributable to owners of the Company		
Share capital	131,370	131,370
Treasury shares	(4,084)	-
Retained earnings	337,237	285,009
Capital reserves	363	381
	<u>464,886</u>	<u>416,760</u>
Non-controlling interest	46,730	32,769
Total equity	<u>511,616</u>	<u>449,529</u>
Current liabilities		
Short term borrowings	15,551	30,010
Trade and other payables	19,078	22,894
Other current liabilities	19,510	37,848
Current tax payable	30,668	10
	<u>84,807</u>	<u>90,762</u>
Non current liabilities		
Deferred tax liabilities	9,801	13,824
Term loan	23,479	-
	<u>33,280</u>	<u>13,824</u>
Total liabilities	<u>118,087</u>	<u>104,586</u>
TOTAL EQUITY AND LIABILITIES	<u>629,703</u>	<u>554,115</u>
Net asset per share	2.88	2.54

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2014)

EKSONS CORPORATION BERHAD (205814-V)
Condensed Consolidated Statement of Cash Flows
For The Period Ended 31 December 2014

	9 Months Ended	
	31.12.2014	31.12.2013
	RM'000	RM'000
	unaudited	unaudited
Operating activities		
Profit before tax	125,376	26,616
<u>Adjustments for :</u>		
Amortisation of prepaid land lease payments	117	117
Depreciation	8,468	8,606
Gain on disposal of property, plant and equipment	(91)	-
Interest expenses included in cost of sales	457	435
Interest expenses included in administrative expenses	765	
Interest income	(2,688)	(1,375)
Goodwill written off	6,701	-
Property, plant and equipment written off	1	1
Total adjustments	13,730	7,784
Operating cash flows before changes in working capital	139,106	34,400
<u>Changes in working capital :</u>		
Decrease/(increase) in inventories	15,201	(39,106)
(Increase)/decrease in trade and other receivables	(7,242)	40,006
Increase in other current assets	(413)	(895)
(Decrease)/increase in trade and other payables	(3,828)	20,683
Decrease in other current liabilities	(18,337)	(19,377)
Increase/(decrease) in property development costs	1,444	(8,378)
Total changes in working capital	(13,175)	(7,067)
Cash flows from operation	125,930	27,333
Interest paid included in cost of sales	(457)	(435)
Interest paid included in administrative expenses	(765)	-
Tax paid, net of refund	(2,678)	(1,975)
Net cash flows from operating activities	<u>122,030</u>	<u>24,923</u>
Investing activities		
Interest received	2,688	1,375
Proceeds from disposal of property, plant and equipment	93	32
Purchase of property, plant and equipment	(969)	(1,308)
Net cash flows used in investing activities	<u>1,812</u>	<u>99</u>

(The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2014)

EKSONS CORPORATION BERHAD (205814-V)
Condensed Consolidated Statement of Cash Flows
For The Period Ended 31 December 2014

	9 Months Ended	
	31.12.2014	31.12.2013
	RM'000	RM'000
	unaudited	unaudited
Financing activities		
Dividend paid	-	(4,926)
Dividend paid to non-controlling interest	(29,200)	(3,000)
Purchase of treasury shares	(4,084)	-
Drawdown of term loan	23,479	-
Proceeds from short term borrowings, net of repayment	(14,459)	(3,316)
Net cash flows (used in)/from financing activities	<u>(24,264)</u>	<u>(11,242)</u>
Net increase/(decrease) in cash and cash equivalent	99,578	13,780
Cash and cash equivalents at 1 April	58,924	74,534
Cash and cash equivalents at 31 December	<u>158,502</u>	<u>88,314</u>
Analysis of cash and cash equivalents		
Fixed deposits	43,266	16,695
Cash and bank balances	115,236	71,619
	<u>158,502</u>	<u>88,314</u>

(The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2014)

EKSONS CORPORATION BERHAD (205814-V)
Condensed Consolidated Statement Of Changes In Equity
For The Period Ended 31 December 2014

	← Attributable to owners of the Company →							Non-controlling interest RM'000	Total RM'000
	Non-Distributable			Distributable					
	Share Capital RM'000	Reserve arising on consolidation RM'000	Translation Reserve RM'000	Treasury Shares RM'000	Retained Profits RM'000	Equity attributable to the owners of the Company RM'000			
Current Year To Date									
<u>Ended 31 December 2014</u>									
Opening balance at 1 April 2014	131,370	266	115	-	285,009	416,760	32,769	449,529	
				338,848					
Total comprehensive income	<u>-</u>	<u>-</u>	<u>(18)</u>	<u>-</u>	<u>52,228</u>	<u>52,210</u>	<u>43,161</u>	<u>95,371</u>	
				(241,477)					
Transactions with owners									
Purchase of treasury shares	-	-	-	(4,084)	-	(4,084)	-	(4,084)	
Dividend paid	-	-	-	-	-	-	(29,200)	(29,200)	
Total transactions with owners	-	-	-	(4,084)	-	(4,084)	(29,200)	(33,284)	
Closing balance at 31 December 2014	<u>131,370</u>	<u>266</u>	<u>97</u>	<u>(4,084)</u>	<u>337,237</u>	<u>464,886</u>	<u>46,730</u>	<u>511,616</u>	

(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2014)

EKSONS CORPORATION BERHAD (205814-V)
Condensed Consolidated Statement Of Changes In Equity
For The Period Ended 31 December 2014

	← Attributable to owners of the Company →						Total RM'000
	Non-Distributable			Distributable			
	Share Capital RM'000	Reserve arising on consolidation RM'000	Translation Reserve RM'000	Retained Profits RM'000	Equity attributable to the owners of the Company RM'000	Non- controlling interest RM'000	
Preceding Year Corresponding Period Ended 31 December 2013							
Opening balance at 1 April 2013	131,370	266	122	271,048	402,806	31,997	434,803
Total comprehensive income	-	-	(4)	18,667	18,663	3,613	22,276
Transactions with owners							
Dividend paid	-	-	-	(4,926)	(4,926)	(3,000)	(7,926)
Total transactions with owners	-	-	-	(4,926)	(4,926)	(3,000)	(7,926)
Closing balance at 31 December 2013	131,370	266	118	284,789	416,543	32,610	449,153

(The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the year ended 31 March 2014)

EKSONS CORPORATION BERHAD (205814-V)

EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2014

1. Basis of Preparation

The interim financial statement are unaudited and have been prepared in accordance with the requirements of FRS 134: Interim Financial Reporting and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial report should be read in conjunction with the audited financial statements for the financial year ended 31 March 2014. These explanatory notes attached to the interim financial statements 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 year ended 31 March 2014.

2. Changes in Accounting Policies

The significant accounting policies adopted are consistent with those of the audited financial statements for the financial year ended 31 March 2014 except for the adoption of the following new and revised Financial Reporting Standards ("FRSs") and amendment to FRS:

Amendments to FRS 2, FRS 3, FRS 8, FRS 116, FRS 124 and FRS 138, Annual Improvements 2010-2012 Cycle	1 July 2014
Amendments to FRS 3, FRS 13, FRS 140, Annual Improvements 2011-2013 Cycle	1 July 2014
Amendments to FRS 119, Defined Benefits Plans: Employee Contributions	1 July 2014

The adoption of the above FRSs did not have any significant impact on the financial statements upon their initial application.

The Group has not early adopted the following FRS and IC Interpretations which have effective dates as follow:

	Effective for annual periods beginning on or after
Amendments to FRS 116 and FRS 138, Clarification of Acceptable Methods of Depreciation and Amortisation	1 January 2016
Amendments to FRS 11, Accounting for Acquisition of Interest in Joint Operations	1 January 2016
FRS 14 Regulatory Deferral Accounts	1 January 2016

The FRS and Interpretation above are expected to have no significant impact on the financial statements of the Group upon their initial application.

3. Malaysian Financial Reporting Standards

On 19 November 2011, the Malaysian Accounting Standards Board (MASB) issued a new MASB approved accounting framework, the Malaysian Financial Reporting Standards (MFRS Framework).

The MFRS Framework is to be applied by all Entities Other Than Private Entities for annual periods beginning on or after 1 January 2012, with the exception of entities that are within the scope of MFRS 141 Agriculture (MFRS 141) and IC Interpretation 15 Agreements for Construction of Real Estate (IC 15), including its parent, significant investor and venturer (herein called 'Transitioning Entities').

EKSONS CORPORATION BERHAD (205814-V)

EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2014

3. Malaysian Financial Reporting Standards (continued)

Transitioning Entities will be allowed to defer adoption of the new MFRS Framework. Consequently, adoption of the MFRS Framework by Transitioning Entities will be mandatory for annual periods beginning on or after 1 January 2015.

The Group falls within the scope definition of Transitioning Entities and accordingly, will be preparing its financial statements using the MFRS Framework in its first MFRS financial statements for the year ending 31 March 2016. In presenting its first MFRS financial statements, the Group will be required to restate the comparative financial statements to amounts reflecting the application of MFRS Framework. The majority of the adjustments required on transition will be made, retrospectively, against opening retained profits.

4. Disclosure of audit qualification

There was no qualification on the audit report of the preceding audited financial statements.

5. Seasonality or cyclicity of interim operations

The timber business of the Group is affected by the world demand and supply of plywood. The other operations of the Group are not materially affected by any seasonality or cyclicity factors.

6. Nature and amount of items affecting assets, liabilities, equity, net income, or cash flows that are unusual because of their nature, size or incidence

There were no items affecting assets, liabilities, equity, net income or cash flows that are unusual because of their nature, size or incidence.

7. Changes in estimates of amounts reported in prior interim periods of the current financial year or in prior financial years

There were no changes in estimates of amounts reported in prior interim periods of the current financial year or in prior financial years.

8. Issuances, cancellations, repurchases, resale and repayments of debt and equity securities

During the current quarter, 2,987,000 ordinary shares of RM0.80 each were purchased and retained as treasury shares. The monthly breakdown of shares bought back were as follows:

Month	No. of shares	Purchase price per share		Average price per share	Total cost
		Lowest	Highest		
October 2014	206,700	RM 1.23	RM 1.35	RM 1.31	RM'000 270
November 2014	962,400	1.36	1.45	1.40	1,351
December 2014	1,817,900	1.24	1.40	1.35	2,463
Total	2,987,000	1.23	1.45	1.37	4,084

EKSONS CORPORATION BERHAD (205814-V)**EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2014****8. Issuances, cancellations, repurchases, resale and repayments of debt and equity securities (continued)**

All the shares purchased to-date were held as treasury shares in accordance with the requirements of Section 67A of Companies Act 1965. There has been no resale or cancellation of treasury shares during the period under review.

Apart from the above, there were no issuances and repayments of debt and equity securities for the period under review.

9. Dividends paid

There was no dividend paid during the financial period to date.

10. Operating expenses

	3 months Ended		9 Months Ended	
	31.12.14	31.12.2013	31.12.14	31.12.2013
	RM'000	RM'000	RM'000	RM'000
Depreciation	2,812	2,872	8,468	8,606
Amortisation of prepaid land lease payments	39	39	117	117
Interest expenses included in cost of sales	148	136	457	435
Interest expenses included in administrative expenses	269	-	765	-
Property, plant and equipment written off	1	-	1	1
Gain on disposal of property, plant and equipment	(89)	-	(91)	-
Goodwill written off	-	-	6,701	-
Realised loss on foreign exchange	-	(2)	-	5
Cost of sales	63,074	64,887	162,355	147,726
Marketing and distribution expenses	8,498	13,072	25,106	24,849
Administration expenses	6,388	2,273	11,361	7,355
Other expenses	402	851	1,294	1,124
Total operating expenses	81,542	84,128	216,534	190,218

11. Other operating income

	3 months Ended		9 Months Ended	
	31.12.14	31.12.2013	31.12.14	31.12.2013
	RM'000	RM'000	RM'000	RM'000
Interest income	1,219	396	2,688	1,375
Miscellaneous income	249	225	373	874
Total other operating income	1,468	621	3,061	2,249

EKSONS CORPORATION BERHAD (205814-V)

EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2014

12. Segmental reporting

The Group's segmental report for the financial period to date is as follows :

	Timber Operations	Trading	Property and Investment Holdings	Property Development	Eliminations	Consolidated
Segment Revenue						
External sales	180,439	-	34	158,375	-	338,848
Inter-segment sales	103,516	-	118,800	109,372	(331,688)	-
Total revenue	<u>283,955</u>	<u>-</u>	<u>118,834</u>	<u>267,747</u>	<u>(331,688)</u>	<u>338,848</u>
Segment Result						
Operating profit/(loss) before interest and tax	8,827	(19)	(192)	114,072	-	122,688
Interest income	1,097	-	578	1,013	-	2,688
Income taxes	(255)	-	(6)	(29,726)	-	(29,987)
Net profit/(loss)	<u>9,669</u>	<u>(19)</u>	<u>380</u>	<u>85,359</u>	<u>-</u>	<u>95,389</u>

No geographical segmental analysis is presented as the Group operates principally in Malaysia.

All inter-segment transactions have been entered into in the normal course of business and have been established on terms and conditions that are not materially different from those obtainable in transactions with unrelated parties.

13. Valuations of property, plant and equipment

The valuation of property, plant and equipment have been bought forward without any amendments from the previous annual financial statements.

14. Changes in the composition of the Group

There were no changes in the composition of the Group during the current financial year to date, including business combinations, acquisition or disposal of subsidiaries and long-term investments, restructurings, and discontinuing operations.

EKSONS CORPORATION BERHAD (205814-V)

EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2014

15. Capital commitments

As at 31 December 2014, there were no material capital commitments for capital expenditure by the Group which might have a material impact on the financial position or business of the Group except as disclosed below:

	As at 31.12.2014 RM'000
Approved and contracted for:	
Land held for property development	<u>16,222,411</u>
	<u>16,222,411</u>

16. Changes in contingent liabilities since the last annual balance sheet date

There were no changes in contingent liabilities of the Company since the last annual balance sheet date as at 31 March 2014. The contingent liabilities represent corporate guarantees in respect of banking facilities granted to subsidiary companies.

As at 31 December 2014, the amount of banking facilities utilised which were secured by corporate guarantees was RM15.5 million.

17. Review of the performance of the Group for the period under review and financial year-to-date

The Group's turnover and profit after taxation for the quarter under review are RM84.3 million and RM2.4 million respectively. In the corresponding quarter of the previous financial year, the Group's turnover and profit after taxation were RM84.4 million and RM1.0 million respectively.

The Group's turnover and profit after taxation for the first nine months of the current financial year are RM338.8 million and RM95.4 million respectively. In the corresponding period of the previous financial year, the Group's turnover and profit after taxation were RM241.6 million and RM22.3 million respectively.

The performance of the Group's timber and property development divisions, which are its main operating divisions, are as follow:

Timber

The timber division's turnover and profit after taxation for the quarter under review are RM74.5 million and RM1.4 million respectively. In the corresponding quarter of the previous financial year, the Group's turnover and profit after taxation were RM80.8 million and RM2.6 million respectively.

The lower turnover and profit for the quarter under review is mainly due to a lower volume of plywood sold.

The division's turnover and profit after taxation for the first nine months of the current financial year are RM180.4 million and RM9.7 million respectively. In the corresponding period of the previous financial year, the division's turnover and profit after taxation were RM177.9 million and RM12.8 million respectively.

The lower profit after taxation for the period under review compared to the corresponding period of the previous financial is mainly due to higher logs and production costs.

17. Review of the performance of the Group for the period under review and financial year-to-date (Continued)

Property Development

The division's turnover and profit after taxation for the quarter under review are RM9.7 million and RM0.8 million respectively. In the corresponding quarter of the previous financial year, the division's turnover and loss after taxation were RM3.6 million and RM1.6 million respectively. The higher turnover recorded for the quarter is mainly due to recognition of turnover upon the handing over of the last phase of shop offices under The Atmosphere.

The division's turnover and profit under taxation for the first nine months of the current financial year are RM158.4 million and RM85.4million respectively. In the corresponding period of the previous financial year, the division's turnover and profit after taxation were RM36.7 million and RM9.0 million respectively. The higher turnover and profit after taxation for the period under review is mainly due to the sale of land measuring approximately 14.64 acres which was part of the Group's The Atmosphere project. The sale was completed in the immediate preceding quarter of the current financial year.

18. Material changes in the results of the current quarter compared to the results of the the preceding quarter

The Group's turnover and profit after taxation for the quarter under review are RM84.3 million and RM2.4 million respectively. In the immediate preceding quarter, the Group's turnover and profit after taxation were RM172.6 million and RM89.0 million respectively.

The performance of the Group's timber and property development divisions, which are the Group's main operating divisions are as follows:

Timber

The timber division's turnover and profit after taxation for the quarter under review are RM74.5 million and RM1.4 million respectively. In the immediate preceding quarter, the division's turnover and profit after taxation were RM29.9 million and RM3.2 million respectively.

The lower margins recorded for the current quarter is due to a higher percentage of low grade plywood sold compared to the immediate preceding quarter.

Property Development

The division's turnover and profit after taxation for the quarter under review are RM9.7 million and RM0.8 million respectively. In the immediate preceding quarter, the division's turnover and profit after taxation were RM142.8 million and RM85.7 million respectively.

As mentioned above, the higher turnover of the immediate preceding quarter is mainly due to the sale of land measuring approximately 14.64 acres which was part of the Group's The Atmosphere project.

EKSONS CORPORATION BERHAD (205814-V)

EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT FOR THE PERIOD ENDED 31 DECEMBER 2014

19. Prospects and Outlook

Timber

Trading conditions are expected to be challenging in the months ahead due to political and civil unrest in the Middle East and logs shortage in Sarawak. The implementation of the Malaysian Goods and Services Tax will have an impact on production costs. However, the division is expected to be able to weather out the effects of the above.

Property Development

The division is gearing towards launching its new development in Bukit Serdang, Selangor by the end of 2015. This project is expected to contribute to the Group's earnings in the 2016 financial year.

Having considered the above and other factors, the Board expects the Group's earnings to be positive for the 2015 financial year.

20. Variance of actual profit from forecast profit

Not applicable.

21. Breakdown of tax charge and explanation on variance between effective and statutory tax rate for the current quarter and financial period-to-date

	Current Quarter RM'000	Financial Period-to-date RM'000
Taxation		
- Current year charge	(1,995)	(34,010)
Deferred taxation		
- Current year	193	4,023
	<u>(1,802)</u>	<u>(29,987)</u>

The Group's effective tax rate for the financial year to date is lower than the statutory tax rate principally due to the double deduction of freight charges incurred on exports of plywood and tax incentives available to some subsidiary companies.

22. Status of corporate proposal

There was no corporate proposal not completed at the date of this report.

EKSONS CORPORATION BERHAD (205814-V)

**EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2014**

23. Group borrowings and debt securities

	As at 31.12.2014 RM'000
Short term borrowings	
- secured	15,551
Long term borrowings	
- secured	23,479
Total borrowings	<u>39,030</u>

All the above borrowings are denominated in local currency.

24. Material litigation

There was no material litigation against the Group as at the reporting date.

25. Proposed dividend

The Board of Directors does not recommend any interim dividend for the financial quarter ended 31 December 2014.

26. Disclosure requirements pursuant to implementation of FRS 139

Part A: Disclosure of derivatives

As at 31 December 2014, the Group did not hold any financial derivatives.

Part B: Disclosure of gains/losses arising from fair value changes of financial liabilities

As at 31 December 2014, the Group did not have any gains/losses arising from fair value changes of financial liabilities.

EKSONS CORPORATION BERHAD (205814-V)

**EXPLANATORY NOTES TO THE INTERIM FINANCIAL REPORT
FOR THE PERIOD ENDED 31 DECEMBER 2014**

26. Disclosure requirements pursuant to implementation of FRS 139 (continued)

Part C: Disclosure of breakdown of realised and unrealised profits or losses

The Group's realised and unrealised retained profits are as follows:

	As at 31.12.2014 RM'000
Total retained profits of the Company and its subsidiaries:	
- Realised	346,115
- Unrealised	<u>10,762</u>
	356,877
Add: Consolidation adjustments	<u>(17,095)</u>
Total group retained profits as per consolidated accounts	<u><u>339,782</u></u>

27. Earnings per share

The earnings per share is calculated as follows :

	Financial Period-to-date RM'000
a. Basic	
Net profit attributable to ordinary shareholders (RM'000)	<u>52,228</u>
Number of ordinary shares in issue (in thousand)	<u>164,213</u>
Basic profit per ordinary share (sen)	<u>31.81</u>
b. Diluted	
Not applicable	

28. Subsequent event

There was no material event subsequent to the end of the current quarter.

BY ORDER OF THE BOARD

Emily Yeo Swee Ming
Company Secretary

26 February 2015