

**Brahim's Holdings Berhad**  
(Company No. 82731-A)  
(Incorporated in Malaysia)

**Interim Financial Report**  
**30 June 2012**

# Brahim's Holdings Berhad

(Company No. 82731-A)  
(Incorporated in Malaysia)

## Statement of Comprehensive Income for the Quarter and Period Ended 30 June 2012

	Individual Quarter		Cumulative Quarters	
	3 months ended 30 June		6 months ended 30 June	
	2012 RM'000 (Unaudited)	2011 RM'000 (Unaudited)	2012 RM'000 (Unaudited)	2011 RM'000 (Unaudited)
<b>Continuing Operations</b>				
Revenue	47,717	45,942	92,506	90,425
Cost of Sales	(19,752)	(20,219)	(39,601)	(38,760)
<b>Gross Profit</b>	<b>27,965</b>	<b>25,723</b>	<b>52,905</b>	<b>51,665</b>
Other income	216	139	401	706
Administrative expenses	(19,253)	(17,024)	(37,484)	(34,236)
Other expenses	(2,519)	(1,622)	(5,507)	(4,074)
Finance costs	(1,586)	(993)	(2,716)	(2,032)
<b>Profit before taxation</b>	<b>4,823</b>	<b>6,223</b>	<b>7,599</b>	<b>12,029</b>
Income tax expense	(1,936)	(2,137)	(3,245)	(4,120)
<b>Profit after taxation</b>	<b>2,887</b>	<b>4,086</b>	<b>4,354</b>	<b>7,909</b>
<b>Profit attributable to:</b>				
- Owners of the Company	1,400	2,608	2,063	4,947
- Non Controlling Interest	1,487	1,478	2,291	2,962
	<b>2,887</b>	<b>4,086</b>	<b>4,354</b>	<b>7,909</b>
<b>Total comprehensive income attributable to:-</b>				
- Owners of the Company	1,400	2,608	2,063	4,947
- Non Controlling Interest	1,487	1,478	2,291	2,962
	<b>2,887</b>	<b>4,086</b>	<b>4,354</b>	<b>7,909</b>
<b>Earnings per share (sen)</b> <b>attributable to the owners of the Company</b>				
Basic	0.71	1.46	1.09	2.76
Diluted	N/A	N/A	N/A	N/A

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Annual Financial Report for the year ended 31 December 2011.

# Brahim's Holdings Berhad

(Company No. 82731-A)  
(Incorporated in Malaysia)

## Statement of Financial Position as at 30 June 2012

	As At 30.06.2012 RM'000 (Unaudited)	As At 31.12.2011 RM'000 (Audited)
<b>ASSETS</b>		
<b>Non Current Assets</b>		
Property, plant and equipment	49,122	45,930
Intangible assets	304	598
Goodwill on consolidation	178,401	178,401
Deferred tax assets	157	143
	<u>227,984</u>	<u>225,072</u>
<b>Current Assets</b>		
Inventories	3,886	4,204
Trade receivables	31,364	36,164
Other receivables, deposits and prepayments	10,016	6,415
Tax recoverable	3,110	-
Amount owing by joint venture companies	1	28
Fixed deposits with a licensed bank	18,729	17,111
Cash and bank balances	9,316	12,006
	<u>76,422</u>	<u>75,928</u>
<b>TOTAL ASSETS</b>	<u>304,406</u>	<u>301,000</u>
<b>EQUITY &amp; LIABILITIES</b>		
<b>Equity attributable to equity holders</b>		
Share capital	196,905	179,005
Share premium	13,372	12,384
Accumulated losses	(19,248)	(21,311)
<b>Shareholders' Equity</b>	<u>191,029</u>	<u>170,078</u>
Non Controlling Interest	8,401	7,640
<b>Total Equity</b>	<u>199,430</u>	<u>177,718</u>
<b>Non-Current Liabilities</b>		
Long-term borrowings	27,386	23,183
Deferred tax liabilities	2,323	2,125
	<u>29,709</u>	<u>25,308</u>
<b>Current Liabilities</b>		
Trade payables	10,143	16,052
Other payables and accruals	28,454	35,371
Short-term borrowings	27,899	38,580
Provision for taxation	2,651	1,673
Bank overdrafts	6,120	6,298
	<u>75,267</u>	<u>97,974</u>
<b>Total Liabilities</b>	<u>104,976</u>	<u>123,282</u>
<b>TOTAL EQUITY AND LIABILITIES</b>	<u>304,406</u>	<u>301,000</u>

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Financial Report for the year ended 31 December 2011.

# Brahim's Holdings Berhad

(Company No. 82731-A)

(Incorporated in Malaysia)

## Statement of Changes In Equity for the Period Ended 30 June 2012

	Non-Distributable RM'000 (Unaudited)		Accumulated losses RM'000 (Unaudited)	Total RM'000 (Unaudited)	Non-Controlling Interest RM'000 (Unaudited)	Total RM'000 (Unaudited)
	Share Capital	Share Premium				
<b>At 1 January 2012</b>	179,005	12,384	(21,311)	170,078	7,640	177,718
Issuance of share capital	17,900	1,790	-	19,690	-	19,690
Less:						
Share issue expenses	-	(802)	-	(802)	-	(802)
Dividend declared by JV subsidiary to Non-controlling interest	-	-	-	-	(1,530)	(1,530)
Profit after taxation/Total comprehensive income for the financial period	-	-	2,063	2,063	2,291	4,354
<b>At 30 June 2012</b>	196,905	13,372	(19,248)	191,029	8,401	199,430

	Non-Distributable RM'000 (Unaudited)		Accumulated losses RM'000 (Unaudited)	Total RM'000 (Unaudited)	Non-Controlling Interest RM'000 (Unaudited)	Total RM'000 (Unaudited)
	Share Capital	Share Premium				
<b>At 1 January 2011</b>	179,005	12,384	(32,115)	159,274	18,764	178,038
Prior year adjustment	-	-	2,167	2,167	(15,911)	(13,744)
As restated	179,005	12,384	(29,948)	161,441	2,853	164,294
Dividend paid by JV company to non-controlling interest	-	-	-	-	(1,527)	(1,527)
Profit after taxation/Total comprehensive income for the financial period	-	-	4,947	4,947	2,962	7,909
<b>At 30 June 2011</b>	179,005	12,384	(25,001)	166,388	4,288	170,676

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Annual Financial Report for the year ended 31 December 2011.

# Brahim's Holdings Berhad

(Company No. 82731-A)

(Incorporated in Malaysia)

## Statement of Cash Flows for the 6 months ended 30 June 2012

	6 months ended	
	30.06.2012	30.06.2011
	RM'000	RM'000
	(Unaudited)	(Unaudited)
<b>Operating activities</b>		
<b>Net Profit before tax</b>	7,599	12,029
<b>Adjustment for:-</b>		
Allowance for impairment losses on receivables	-	1,529
Amortisation of intangible assets	402	189
Bad-debt written off	15	-
Depreciation of property, plant and equipment	3,184	2,663
Financing charges	417	9
Gain on disposal of property, plant and equipment	(14)	-
Interest expense	2,716	2,023
Property, plant and equipment write off	14	-
Interest income	(247)	(138)
Operating profit before working capital changes	14,086	18,304
Decrease in inventories	305	538
Decrease/(Increase) in trade and other receivables	1,184	(845)
Decrease in trade and other payables	(12,825)	(10,467)
Cash generated from operations	2,750	7,530
Interest paid	(2,716)	(2,023)
Tax paid	(5,180)	(311)
Tax refund	-	38
<b>Net cash (used in)/generated from operating activities</b>	<b>(5,146)</b>	<b>5,234</b>
<b>Investing activities</b>		
Interest income	247	138
Proceed from disposal of property, plant and equipment	45	-
Purchase of intangibles assets	(108)	(187)
Purchase of plant and equipment	(6,422)	(2,364)
<b>Net cash used in investing activities</b>	<b>(6,238)</b>	<b>(2,413)</b>
<b>Financing activities</b>		
Dividend paid to non-controlling interest	(1,530)	-
Financing charges paid	(417)	(9)
Proceed from hire purchase payable	116	-
Proceed from issuance of share capital	19,690	-
Repayment of bank borrowings	(6,458)	(10,614)
Repayment from joint venture	27	-
Repayment of hire-purchase payables	(136)	(85)
Restructuring of bank borrowings	-	3,000
Share issue expenses	(802)	-
<b>Net cash generated from/(used in) financing activities</b>	<b>10,490</b>	<b>(7,708)</b>
Net decrease in cash and cash equivalents	(894)	(4,887)
<b>Cash and cash equivalents at the beginning of financial period</b>	<b>22,819</b>	<b>13,420</b>
<b>Cash and cash equivalents at the end of financial period</b>	<b>21,925</b>	<b>8,533</b>
<b>Cash, bank balances and fixed deposits with a licensed bank</b>	<b>28,045</b>	<b>14,724</b>
<b>Bank overdrafts</b>	<b>(6,120)</b>	<b>(6,191)</b>
	<b>21,925</b>	<b>8,533</b>

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Annual Financial Report for the year ended 31 December 2011.

# Brahim's Holdings Berhad

(Company No. 82731-A)  
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## Notes To The Interim Financial Report

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### A Explanatory Notes Pursuant to MFRS134

#### 1. Basis of preparation

The condensed consolidated interim financial report is not audited and has been prepared in accordance with Malaysian Financial Reporting Standards (MFRS 134) "Interim Financial Reporting" and paragraph 9.22 and appendix 9B of the Bursa Malaysia's Main Market Listing Requirements.

The condensed consolidated interim financial report is also complied with International Accounting Standards (IAS34) "Interim Financial Reporting." and should be read in conjunction with the annual financial report for the year ended 31 December 2011 which presented in accordance with Financial Reporting Standards (FRS134) "Interim Financial Reporting."

#### 2. Changes in Accounting Policies

The Group's financial statement has prepared in accordance with the MFRSs that also comply with International Financial Reporting Standards (IFRSs) follow the issuance of MFRSs by the MASB on 19 November 2011.

During the current financial year, the Group has adopted the new accounting standards and the amendments as follows:-

MFRS 1	First-Time adoption of Malaysia Financial Reporting Standard
MFRS 2	Share Based Payment
MFRS 3	Business Combination
MFRS 4	Insurance Contracts
MFRS 5	Non-current Assets Held for Sale and Discontinued Operations
MFRS 6	Exploration for and Evaluation of Mineral Resources
MFRS 7	Financial Instruments: Disclosures
MFRS 8	Operating Segments
MFRS 10	Consolidated Financial Statements
MFRS 101	Presentation of Financial Statements
MFRS 102	Inventories
MFRS 107	Statement of Cash Flows
MFRS 108	Accounting Policies, changes in Accounting Estimates and Errors
MFRS 110	Events After the Reporting Period
MFRS 111	Construction Contract
MFRS 112	Income Taxes
MFRS 116	Property, Plant and Equipment
MFRS 117	Leases
MFRS 118	Revenue
MFRS 119	Employee Benefits
MFRS 120	Accounting for Government Grants and Disclosures of Government Assistance
MFRS 121	The Effects of Changes in Foreign Exchange Rates
MFRS 123	Borrowing Costs

# **Brahim's Holdings Berhad**

(Company No. 82731-A)  
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## **Notes To The Interim Financial Report**

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### **2. Changes in accounting policies (Cont'd)**

MFRS 124	Related Party Disclosures
MFRS 126	Accounting and Reporting by Retirement Benefit Plans
MFRS 127	Consolidated and Separate Financial Statements
MFRS 128	Investment in Associates
MFRS 129	Financial Reporting in Hyperinflationary
MFRS 131	Interests in Joint Ventures
MFRS 132	Financial Instruments: Presentation
MFRS 133	Earnings Per Share
MFRS 134	Interim Financial Reporting
MFRS 136	Impairment of Assets
MFRS 137	Provision, Contingent Liabilities and Contingent Assets
MFRS 138	Intangible Assets
MFRS 139	Financial Instruments: Recognition and Measurement
MFRS 140	Investment Property
MFRS 141	Agriculture

Improvements to MFRSs (Improvements to IFRSs issued by the IASB in May 2008)

Improvements to MFRSs (Improvements to IFRSs issued by the IASB in April 2009)

Improvements to MFRSs (Improvements to IFRSs issued by the IASB in May 2010)

The adoption of the above standards and amendments do not have significant impact on the financial statements of the Group.

### **3. Seasonal or cyclical factors**

The Group's operations were not significantly affected by any significant seasonal or cyclical factors during the quarter under review.

### **4. Unusual items**

There were no unusual items affecting assets, liabilities, equity, net income or cash flows of the Group during the quarter under review.

### **5. Nature and amount of changes in estimates**

This note is not applicable.

### **6. Debt and equity securities**

There was no issuance, cancellation, repurchase, resale nor repayment of debt and equity securities for the period under review.

# Brahim's Holdings Berhad

(Company No. 82731-A)  
(Incorporated in Malaysia)

## Notes To The Interim Financial Report

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### 7. Dividends paid

No dividend has been paid during the current quarter ended 30 June 2012.

### 8. Segmental reporting

	Individual Quarter 3 months ended 30 June		Cumulative Quarters 6 months ended 30 June	
	2012 RM '000 (Unaudited)	2011 RM '000 (Unaudited)	2012 RM '000 (Unaudited)	2011 RM '000 (Unaudited)
<b>Segment Revenue</b>				
Revenue from continuing operations:				
In-flight catering & related services	41,255	44,439	79,953	87,728
Warehouse rental, Freight Forwarding, Transportation & Insurance Agency	1,577	1,485	3,276	2,793
Food and beverage	5,057	537	9,968	931
Total revenue including inter-segment revenue	47,889	46,461	93,197	91,452
Elimination of inter-segment revenue Warehouse rental, Freight Forwarding, Transportation & Insurance Agency	(167)	(519)	(686)	(1,027)
Food and beverage	(5)	-	(5)	-
Total revenue from continuing operations	47,717	45,942	92,506	90,425
<b>Segment results</b>				
Results from continuing operations:				
In-flight catering & related services	6,931	7,927	11,093	15,461
Warehouse rental, Freight Forwarding, Transportation & Insurance Agency	(1,087)	(706)	(1,929)	(1,317)
Food and beverage	565	(5)	1,151	(83)
Operating profits from continuing operations	6,409	7,216	10,315	14,061
Finance costs	(1,586)	(993)	(2,716)	(2,032)
Profit before taxation	4,823	6,223	7,599	12,029
Income tax expense	(1,936)	(2,137)	(3,245)	(4,120)
Profit after taxation	2,887	4,086	4,354	7,909

### 9. Valuation of Property, plant and equipment

The valuation of land and buildings has been brought forward without amendment from the previous annual financial statements.

# Brahim's Holdings Berhad

(Company No. 82731-A)  
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## Notes To The Interim Financial Report

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### 10. Material Events Subsequent to the End of Financial Period

The significant events of the Group to the end of current quarter till the date of the date issued of this quarterly report are disclosed in Part B note 7 on the status of corporate proposal of this report.

### 11. Changes in composition of the Group

There were no material changes in the composition of the Group for the current period ended 30 June 2012.

### 12. Contingent liabilities /Assets

There were no changes in contingent liabilities or assets during the quarter under review since the last annual balance sheet date.

### 13. Capital Commitments

	Group	
	30.06.2012	30.06.2011
	RM '000	RM '000
Approved and contracted for:		
Property, plant and equipment	750	2,689

### 14. Related Party Transactions

The related party transactions of the Group had been entered into in the ordinary course of business. Below are the significant transactions and balances with related parties of the Group during the current financial period.

	Transaction for the period ended	
	30.06.2012	30.06.2011
	RM '000	RM '000
A) Transaction between holding company with its significant owners		
Interest charges by Brahim's International Franchises Sdn. Bhd.	330	234
Advisory fees charged by IBH Investment Bank Limited	445	-

# Brahim's Holdings Berhad

(Company No. 82731-A)  
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## Notes To The Interim Financial Report

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### 14. Related Party Transactions (Cont'd)

	Transaction for the period ended	
	30.06.2012 RM '000	30.06.2011 RM '000
B) Transaction between Holding Company and its subsidiaries		
Rental of warehouse to Tamadam Crest Sdn. Bhd.	246	493
Interest charges to Tamadam Industries Sdn. Bhd.	145	629
Rental of warehouse from Tamadam Industries Sdn. Bhd.	261	520
C) Transaction between subsidiaries and subsidiaries		
Rental of warehouse from Tamadam Industries Sdn. Bhd. to Tamadam Crest Sdn. Bhd.	164	-

### 15. Comparatives

The classifications of items in the current quarter have been consistent with the audited financial statements for the year ended 31 December 2011.

# **Brahim's Holdings Berhad**

(Company No. 82731-A)  
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## **Interim Financial Report 30 June 2012**

Additional information required by the  
Bursa Malaysia's Main Market Listing Requirements

# **Brahim's Holdings Berhad**

(Company No. 82731-A)  
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## **Additional information required by the Bursa Malaysia's Listing Requirements**

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### ***B Selected Explanatory Notes to the Interim Financial Report (Part A of Appendix 9B of Bursa Malaysia's Main Market Listing Requirements)***

#### **1. Review of performance**

In the second quarter of year 2012, the Group posted revenue of RM47.72 million which is 3.9% or RM1.78 million higher than revenue of RM45.94 million in the same quarter last year.

The Group posted pre-tax earnings of RM4.82 million in current quarter. The pre-tax earnings were lower by RM1.4 million or 22.5% compared to the pre-tax earnings of RM6.22 million in previous year corresponding quarter.

Performance of the respective operating segments are analysed as follow:-

#### **In-flight catering and related services**

The performance of in-flight catering and related services had shown a lower result against the previous year corresponding quarter. The revenue for current quarter was lower by RM3.18 million or 7.2% closing at RM41.26 million against revenue of RM44.44 million in previous year corresponding quarter. The adverse result was mainly due to the decrease in sales to MAS by RM4.79 million.

The segment result for the current quarter under review was also adversely affected by the sales performance. Current quarter's profit from operations was RM6.93 million which represent 12.6% or RM1 million lower than RM7.93 million profits from operations in the same quarter of the previous year.

#### **Food and Beverage**

The food and beverage segment had shown favourable improvement against previous year corresponding quarter. The revenue for current quarter had improved by RM4.52 million or 840.8% against the revenue of RM0.54 million in previous year corresponding quarter. The major increase was driven by the contribution from Dewina Host Sdn. Bhd's outlets. Dewina Host Sdn. Bhd. has contributed RM3.99 million revenue to the current quarter whilst in the previous year corresponding quarter; the revenue was solely from Café Barbera (SEA) Sdn. Bhd.

The substantial increase in food and beverage's segment result was also attributed by the sales contribution of Dewina Host Sdn. Bhd.

# **Brahim's Holdings Berhad**

(Company No. 82731-A)  
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## **Additional information required by the Bursa Malaysia's Listing Requirements**

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### **1. Review of performance (Cont'd)**

#### **Warehouse rental, Freight Forwarding, Transportation & Insurance Agency**

Current quarter's revenue contributed by warehouse rental, freight forwarding, transportation and insurance agency segment closed at RM1.41 million with a positive variance by RM0.44 million or 46.0%; compared to RM 0.97 million of the revenue in previous year corresponding quarter. Improved in warehouse occupancy rate and the management's determination to provide space to higher value customers are the contributing factors.

The segment result has however deteriorated by RM0.38 million or 53.5%. The loss for this segment for current quarter has increased to RM1.09 million against previous year corresponding quarter loss of RM0.71 million. The higher loss was also due to payments of transaction costs relating to corporate exercises.

### **2. Comparison with immediate preceding quarter's result**

Compared to the immediate preceding quarter's results, the Group's revenue has increased from RM44.79 million in the first quarter of 2012 to RM47.72 million in the second quarter of 2012 primarily due to increase in inflight catering food demand.

The Group recorded profit before tax of RM4.82 million for the current quarter as compared to profit before tax of RM2.78 million in the immediate preceding quarter which was an increase of RM2.04 million or 73.4%. The reason was due to the increase in the demand for inflight catering.

### **3. Prospects**

The outlook for in-flight catering division is positive arising from the increase in local flights from LSGB's major customer, Malaysia Airline System Berhad (MAS), as they have completed their route alignment programme. Revenue from other foreign carriers was expected to remain stable. Management has also implemented several cost cutting initiatives which includes review of procurement practices and overheads cost.

Management is confident that the food and beverage division profitability can be maintained for the remaining quarter. In addition, management will focus on securing more outlets at KLIA 2 to enhance our growth and earnings prospects.

The logistics segment is expected to improve due to the increase in warehouse occupancy rates and management's determination to provide space to higher value customers.

**Brahim's Holdings Berhad**

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## **Additional information required by the Bursa Malaysia's Listing Requirements**

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**4. Profit forecast**

Not applicable as no profit forecast was published.

**5. Statement on Revenue or Profit Estimate, Forecast, Projection or Internal Targets Previously Announced or Disclosed in a Public Document**

Not applicable.

**6. Taxation**

	<b>Individual Quarter 3 months ended 30 June</b>		<b>Cumulative Quarters 6 months ended 30 June</b>	
	<b>2012 RM'000 (Unaudited)</b>	<b>2011 RM'000 (Unaudited)</b>	<b>2012 RM'000 (Unaudited)</b>	<b>2011 RM'000 (Unaudited)</b>
Current tax:				
-for the financial period	2,036	17	3,048	32
Deferred tax:				
-for the current financial period	(100)	2,120	197	4,088
	<u>1,936</u>	<u>2,137</u>	<u>3,245</u>	<u>4,120</u>

The effective tax rate on the Group's profit before tax for the financial period ended 30 June 2012 is 42.7% which is higher than the statutory tax rate mainly due to unutilized business losses of logistics division not recognised as deferred tax assets in the current period and the elimination of dividend received by holding company.

# **Brahim's Holdings Berhad**

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## **Additional information required by the Bursa Malaysia's Listing Requirements**

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### **7. Status of corporate proposal**

- i) The Group had, on 10 February 2012, entered into the inter-conditional agreement with Niche Property Management Sdn. Bhd. ("the purchaser") for the sale of entire issued and paid up share capital in Tamadam Industries Sdn. Bhd., a wholly owned subsidiary of Brahim's Holdings Berhad and to sell off the logistics and warehousing business for a consideration of RM18 million. This has not been fully completed.
- ii) On 18 January 2012, the Group received an invitation for an equity participation of 60% equity in Admuda Sdn. Bhd. for a consideration of RM20 million. Thereafter, the Group had on 7 February 2012, entered into a Memorandum of Understanding ("MOU") on supply and off-take agreement with Thai Rong Ruang Sugar Group, Thailand ("TRR") for the supply of raw sugar and off-take of refined sugar. Presently, the MOU is still subsisting and the Group is progressing with TRR along the lines of the MOU.
- iii) On 14 February 2012, the Board announced a proposed acquisition of 60% equity interest in Admuda Sdn. Bhd. for a purchase consideration of RM20million to be satisfied via a combination of cash of RM2.1 million and the issuance of 17,900,000 new ordinary shares of RM1.00 each in Brahim's Holdings Berhad. Subsequently, the acquisition of Admuda Sdn. Bhd. has been completed on 17 July 2012 with the listing of 17,900,000.00 new Brahim's Holdings Berhad's share.
- iv) On 18 May 2012, Brahim's Holdings Berhad had entered into a conditional share sales agreement ("SSA") with LSG Asia GMBH in relation to the proposed acquisition of 49% equity interest in Brahim's-LSG Sky Chef Holdings Sdn. Bhd. ("BLH") for a cash consideration of RM130 million. Circular to shareholders in relation to the acquisition had been sent to shareholders and the extraordinary general meeting will be held on 6 September 2012.

**Brahim's Holdings Berhad**

(Company No. 82731-A)  
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## **Additional information required by the Bursa Malaysia's Listing Requirements**

**8. Borrowings**

	<b>30.06.2012</b> <b>RM'000</b> <b>(Unaudited)</b>	<b>30.06.2011</b> <b>RM'000</b> <b>(Unaudited)</b>
<b>a) Short term borrowings</b>		
Secured		
- Term loans	14,967	14,172
- Hire purchase and lease payables	361	331
- Revolving credit	2,550	2,550
Unsecured		
- former shareholder of the joint venture	5,111	6,242
- a shareholder of the joint venture	4,910	5,998
	<u>27,899</u>	<u>29,293</u>
<b>b) Long term borrowings</b>		
Secured		
- Term loans	27,081	19,693
- Hire purchase and lease payables	305	535
	<u>27,386</u>	<u>20,228</u>
	<u>55,285</u>	<u>49,521</u>

The above borrowings are denominated in Ringgit Malaysia.

**9. Changes in material litigation**

There were no significant changes in material litigation during the year under review.

**10. Dividend**

No dividend has been proposed in respect of the current financial year.

# Brahim's Holdings Berhad

(Company No. 82731-A)  
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## Additional information required by the Bursa Malaysia's Listing Requirements

### 11. Basic earnings per share

	Individual Quarter		Cumulative quarters	
	3 months ended	3 months ended	6 months ended	6 months ended
	30/06/12	30/06/11	30/06/12	30/06/11
<b>Basic earnings per share</b>				
Net profit attributable to (RM'000) ordinary equity holders of the parent company	1,400	2,608	2,063	4,947
Weighted average number ('000) of ordinary shares in issue	196,005	179,005	189,234	179,005
Basic earnings per share (sen)	0.71	1.46	1.09	2.76

The calculation of basic earnings per share for the quarter to date is arrived by dividing the net profit attributable to ordinary shareholders by the weighted average number of ordinary shares in issue during the financial period.

### 12. Audited report

The audited report for the financial year ended 31 December 2011 was not subject to any qualification.

### 13. Notes to the Statement of Comprehensive Income

Profit before taxation is arrived at after charging/(crediting):-

	Current Quarter 30.06.12 RM'000 (Unaudited)	Year To -Date 30.06.12 RM'000 (Unaudited)
Bad debt written-off	15	15
Interest expense	1,936	3,245
Depreciation and amortisation	1,576	3,184
Write-off of plant and equipment	-	14
Gain on disposal of plant and equipment	(14)	(14)
Interest income	(126)	(247)

**Brahim's Holdings Berhad**

(Company No. 82731-A)  
(Incorporated in Malaysia)

## **Additional information required by the Bursa Malaysia's Listing Requirements**

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**14. Realised and Unrealised Profits/(Losses) Disclosures**

The retained profits as at 30 June 2012 and 31 March 2012 were analysed as follows:-

	<b>30/06/12</b>	<b>31/03/12</b>
	<b>RM'000</b>	<b>RM'000</b>
Total accumulated losses of the Company and its subsidiaries:		
- Realised	(70,401)	(69,142)
- Unrealised	(168)	(168)
	<u>(70,569)</u>	<u>(69,310)</u>
Total shares of retained profits Jointly Controlled Entities		
- Realised	52,469	49,923
- Unrealised	(2,166)	(2,279)
Add: Consolidation Adjustments	1,018	1,018
Total group accumulated losses as per consolidated statements	<u>(19,248)</u>	<u>(20,648)</u>

**15. Authorisation for Issue**

The interim financial statement was duly approved by the Board of Directors at the board meeting held on 17 August 2012.