

INTERIM FINANCIAL STATEMENTS FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2015

(THE FIGURES HAVE NOT BEEN AUDITED)

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE PERIOD ENDED 30 SEPTEMBER 2015

	Note	3 MONTHS ENDED		PERIOD ENDED	
		30/09/2015	30/09/2014	30/09/2015	30/09/2014
		RM'000	RM'000	RM'000	RM'000
Revenue		128,268	122,512	392,611	375,932
Cost of sales		(101,652)	(94,124)	(303,563)	(288,025)
Gross profit		26,616	28,388	89,048	87,907
Other income		1,862	1,058	3,965	2,743
Selling & marketing expenses		(15,104)	(14,071)	(45,650)	(42,347)
Administrative expenses		(5,006)	(5,036)	(14,976)	(15,169)
Other expenses		34	(140)	(959)	(503)
Finance cost		(10)	(1)	(11)	(4)
Share of results of a joint venture		-	83	-	326
Share of results of an associate		(671)	-	(2,740)	-
Profit before tax	A7	7,721	10,281	28,677	32,953
Income tax expense	B6	(2,333)	(2,871)	(8,241)	(8,521)
Net profit for the period		5,388	7,410	20,436	24,432
Other comprehensive income:					
Exchange differences on translation of foreign operations, net of tax		7,050	-	7,048	-
Total comprehensive income for the period		12,438	7,410	27,484	24,432
Net profit attributable to:					
Owners of the parent		5,381	7,382	20,430	24,342
Non-controlling interest		7	28	6	90
Net profit for the period		5,388	7,410	20,436	24,432
Total comprehensive income attributable to:					
Owners of the parent		12,431	7,382	27,478	24,342
Non-controlling interest		7	28	6	90
Total comprehensive income for the period		12,438	7,410	27,484	24,432
Earnings per share attributable to owners of the parent:		Sen	Sen	Sen	Sen
- Basic	B11	4.59	6.30	17.44	20.78
- Diluted	B11	4.59	6.30	17.44	20.78

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the accompanying explanatory notes attached to the Interim Financial Statements.

INTERIM FINANCIAL STATEMENTS FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2015

(THE FIGURES HAVE NOT BEEN AUDITED)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2015

	Note	As at 30/09/2015 RM'000	As at 31/12/2014 RM'000 (Audited)
ASSETS			
Non-Current Assets			
Property, plant and equipment	A12	100,090	99,555
Investment properties		6,429	5,855
Intangible assets		1,702	1,222
Investment in an associate		4,376	7,116
Deferred tax assets		440	168
Receivables		10,000	10,000
Long term investment		5,520	5,520
		<u>128,557</u>	<u>129,436</u>
Current Assets			
Inventories		64,243	51,697
Receivables		126,814	113,809
Prepayments		986	375
Tax recoverable		354	409
Derivative financial instruments	A15 & B12	312	174
Deposits, bank and cash balances		58,645	56,056
		<u>251,354</u>	<u>222,520</u>
Assets classified as held for sale	A10	2,479	2,479
		<u>253,833</u>	<u>224,999</u>
TOTAL ASSETS		<u>382,390</u>	<u>354,435</u>
EQUITY AND LIABILITIES			
Current Liabilities			
Borrowings	B8	13	11
Derivative financial instruments	A15 & B12	36	-
Payables		100,182	86,505
Current tax payable		2,088	2,236
		<u>102,319</u>	<u>88,752</u>
Non-Current Liabilities			
Borrowings	B8	27	33
Deferred tax liabilities		5,155	5,359
		<u>5,182</u>	<u>5,392</u>
TOTAL LIABILITIES		<u>107,501</u>	<u>94,144</u>
NET ASSETS		<u>274,889</u>	<u>260,291</u>
EQUITY			
Equity attributable to owners of the parent			
Share capital		117,146	117,146
Reserves		11,229	4,181
Retained earnings	B14	146,152	138,608
		<u>274,527</u>	<u>259,935</u>
Non-controlling interest		362	356
TOTAL EQUITY		<u>274,889</u>	<u>260,291</u>
		RM	RM
Net Assets per share attributable to owners of the parent		<u>2.34</u>	<u>2.22</u>

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the accompanying explanatory notes attached to the Interim Financial Statements.

	← Non-Distributable	→ Distributable				
	Share Capital	Foreign currency translation reserve	Retained Earnings	Equity attributable to owners of the parent, total	Non- controlling Interest	Total Equity
Note	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
PERIOD ENDED 30 SEPTEMBER 2015						
Balance at 1 January 2015	117,146	4,181	138,608	259,935	356	260,291
Total comprehensive income	-	7,048	20,430	27,478	6	27,484
Transaction with owners						
Dividends on ordinary shares	-	-	(12,886)	(12,886)	-	(12,886)
Total transaction with owners	-	-	(12,886)	(12,886)	-	(12,886)
Balance as at 30 September 2015	117,146	11,229	146,152	274,527	362	274,889
PERIOD ENDED 30 SEPTEMBER 2014						
Balance at 1 January 2014	93,717	3,218	137,896	234,831	243	235,074
Total comprehensive income	-	-	24,342	24,342	90	24,432
Transaction with owners						
Issue of ordinary shares pursuant to bonus issue	23,429	-	(23,429)	-	-	-
Dividends on ordinary shares	-	-	(9,723)	(9,723)	-	(9,723)
Total transaction with owners	23,429	-	(33,152)	(9,723)	-	(9,723)
Balance as at 30 September 2014	117,146	3,218	129,086	249,450	333	249,783

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the accompanying explanatory notes attached to the Interim Financial Statements.

	PERIOD ENDED	
	30/09/2015	30/09/2014
	RM'000	RM'000
Operating activities		
Profit before tax	28,677	32,953
Adjustments for:		
Depreciation and amortisation	6,738	6,707
Net profit on disposal of property, plant and equipment	(225)	(181)
Property, plant and equipment written off	1	2
Share of results of a joint venture	-	(326)
Share of results of an associate	2,740	-
Net profit on disposal of available-for-sale financial asset	-	(297)
Fair value changes of derivative financial instruments	(102)	21
Inventories written off and written down/(written back)	244	(212)
Impairment loss on trade receivables	137	82
Interest expense	11	4
Interest income	(911)	(606)
Operating cash flows before changes in working capital	37,310	38,147
Inventories	(12,790)	(3,462)
Receivables	(13,753)	(18,310)
Payables	13,677	12,270
Cash generated from operations	24,444	28,645
Tax paid	(8,813)	(7,788)
Net cash flows generated from operating activities	15,631	20,857
Investing activities		
Proceeds from the disposal of available-for-sale financial asset	-	4,225
Investment in an associate	-	(1,988)
Repayment of shareholders loans	-	-
Purchase of property, plant and equipment & intangible assets	(3,796)	(3,802)
Proceeds from disposal of property, plant and equipment	339	182
Withdrawal from/(Placement in) short term deposit	7,098	(2,096)
Interest received	911	606
Net cash flows generated from/(used in) investing activities	4,552	(2,873)
Financing activities		
Finance lease (repaid)/raised	(4)	46
Dividends paid	(12,886)	(9,723)
Other financing activities paid	(11)	(4)
Net cash flows used in from financing activities	(12,901)	(9,681)
Net increase in cash and cash equivalents	7,282	8,303
Cash and cash equivalents at 1 January	44,260	27,151
Effect of exchange rate changes on cash and cash equivalents	2,406	-
Cash and cash equivalents at the end of the financial period	53,948	35,454

Included in the deposits, bank and cash balances is RM 4,698,000 (30 September 2014 : RM 7,749,000) placed with money market fund held for investment purposes and does not form part of cash and cash equivalents.

The Condensed Consolidated Statement of Cash Flow should be read in conjunction with the accompanying explanatory notes attached to the Interim Financial Statements.

**INTERIM FINANCIAL STATEMENTS FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2015
(THE FIGURES HAVE NOT BEEN AUDITED)**

A NOTES PURSUANT TO MFRS 134 FOR THE PERIOD ENDED 30 SEPTEMBER 2015

A1 Basis of preparation

These unaudited condensed consolidated interim financial statements for the period ended 30 September 2015 have been prepared in accordance with MFRS 134 Interim Financial Reporting and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad. These unaudited condensed consolidated interim financial statements also comply with IAS 34 Interim Financial Reporting issued by the International Accounting Standards Board. It should be read in conjunction with the Group's most recent audited financial statements for the year ended 31 December 2014.

These unaudited condensed consolidated interim financial statements have been prepared on a historical cost basis except for the certain financial assets and liabilities classified as financial assets and liabilities at fair value through profit or loss and financial assets designated as available for sale.

A2 Significant accounting policies

The significant accounting policies adopted in preparing these unaudited condensed consolidated interim financial statements are consistent with those of the audited financial statements for the year ended 31 December 2014 except for the adoption of the following standards, wherever applicable to the Group and Company:

Description	Effective for annual periods beginning on or after
Annual Improvements to MFRSs 2012 – 2014 Cycle	1 January 2016
Amendments to MFRS 116 and MFRS 138: Clarification of Acceptable Methods of Depreciation and Amortisation	1 January 2016
Amendments to MFRS 116 and MFRS 141: Agriculture: Bearer Plants	1 January 2016
Amendments to MFRS 10 and MFRS 128: Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	1 January 2016
Amendments to MFRS 11: Accounting for Acquisitions of Interests in Joint Operations	1 January 2016
Amendments to MFRS 127: Equity Method in Separate Financial Statements	1 January 2016
Amendments to MFRS 101: Disclosure Initiatives	1 January 2016
Amendments to MFRS 10, MFRS 12 and MFRS 128: Investment Entities: Applying the Consolidation Exception	1 January 2016
MFRS 14 Regulatory Deferral Accounts	1 January 2016
MFRS 15 Revenue from Contracts with Customers	1 January 2017
MFRS 9 Financial Instruments	1 January 2018

The directors expect that the adoption of the above standards and interpretations will have no material impact on the financial statements in the period of initial application except as disclosed below:

Amendments to MFRS 101: Disclosure initiatives

The amendments to MFRS 101 include narrow-focus improvements in the following five areas:

- Materiality
- Disaggregation and subtotals
- Notes structure
- Disclosure of accounting policies
- Presentation of items of other comprehensive income arising from equity accounted investments

The directors of the Company do not anticipate that the application of these amendments will have a material impact on the Group's and the Company's financial statements.

MFRS 15 Revenue from contracts with customers

MFRS 15 establishes a new five-step models that will apply to revenue arising from contracts with customers. MFRS 15 will supersede the current revenue recognition guidance including MFRS 118 Revenue, MFRS 111 Construction Contracts and the related interpretations when it becomes effective.

The core principle of MFRS 15 is that an entity should recognise revenue which depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services.

Under MFRS 15, an entity recognises revenue when (or as) a performance obligation is satisfied, i.e when "control" of the goods or services underlying the particular performance obligation is transferred to the customer.

Either a full or modified retrospective application is required for annual periods beginning on or after 1st January 2017 with early adoption permitted. The Group is currently assessing the impact of MFRS 15 and plans to adopt the new standard on the required effective date.

INTERIM FINANCIAL STATEMENTS FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2015
(THE FIGURES HAVE NOT BEEN AUDITED)

A NOTES PURSUANT TO MFRS 134 FOR THE PERIOD ENDED 30 JUNE 2015 (continued)

A2 Significant accounting policies (continued)

MFRS 9 Financial instruments

In November 2014, MASB issued the final version of MFRS 9 Financial Instruments which reflects all phases of the financial instruments project and replaces MFRS 139 Financial Instruments: Recognition and Measurement and all previous versions of MFRS 9. The standard introduces new requirements for classification and measurement, impairment and hedge accounting. MFRS 9 is effective for annual periods beginning on or after 1st January 2018, with early application permitted. Retrospective application is required, but comparative information is not compulsory. The adoption of MFRS 9 will have an effect on the classification and measurement of the Group's financial assets, but no impact on the classification and measurement of the Group's financial liabilities.

A3 Seasonality or cyclicity of interim operations

The Group's interim operations are not affected materially by any seasonal or cyclical factors.

A4 Unusual items

There were no unusual items that affected the assets, liabilities, equity, net income or cash flows for the period ended 30 September 2015.

A5 Changes in estimates of amounts reported in prior interim periods of the current financial year or in prior financial year.

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

A6 Issuances, cancellations, repurchases, resale and repayments of debt and equity securities

There were no issuance and/or repayment of debt and equity securities, share buy-backs, share cancellations, shares held as treasury shares and resale of treasury shares during the period ended 30 September 2015.

A7 Profit before tax

Included in profit before tax are the following items:

	3 MONTHS ENDED		PERIOD ENDED	
	30/09/2015	30/09/2014	30/09/2015	30/09/2014
	RM'000	RM'000	RM'000	RM'000
Interest income	296	218	911	606
Other income including investment income	525	718	1,601	1,430
Interest expense	(10)	(1)	(11)	(4)
Depreciation and amortisation	(2,256)	(2,200)	(6,738)	(6,707)
Impairment loss impairment loss on trade receivables	(6)	(28)	(137)	(82)
Written off and written down of Inventories	(47)	288	(244)	212
Net profit on disposal of property, plant and equipment	-	99	225	181
Profit on disposal of AFS Financial Asset	-	-	-	297
Property, plant and equipment written off	-	(2)	(1)	(2)
Fair value gain/(loss) of derivative financial instruments	154	14	102	(21)
Foreign exchange gain	833	18	714	148

A8 Dividends paid and declared

The amount of dividends paid/payable during the current and previous interim period are as follows:

	30/09/2015	30/09/2014
	RM'000	RM'000
<u>In respect of the financial year ended 31 December</u>		
2015: Interim single-tier dividend of 5.0 sen per share paid on 30-Sep-15	5,857	-
2014: Final dividend comprising 6.0 sen single tier per share paid on 17-June-15	7,029	-
2014: Interim single-tier dividend of 3.50 sen per share paid on 30-Sep-14	-	4,100
2013: Final dividend comprising 6.0 sen single tier per share paid on 05-June-14	-	5,623
	<u>12,886</u>	<u>9,723</u>

**INTERIM FINANCIAL STATEMENTS FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2015
(THE FIGURES HAVE NOT BEEN AUDITED)**

A NOTES PURSUANT TO MFRS 134 FOR THE PERIOD ENDED 30 SEPTEMBER 2015 (continued)

A9 Segment Information

The Group is organised into three main business units based on their activities, and has three reportable operating segments as follows:

- (i) Manufacturing and marketing of pharmaceutical products;
- (ii) Wholesale and distribution of pharmaceutical and healthcare products; and
- (iii) Corporate comprising investments in retail pharmacy business and properties and the provision of management services.

OPERATING SEGMENTS	Manufacturing and Marketing	Wholesale and Distribution	Corporate	Adjustments and eliminations	GROUP
	RM'000	RM'000	RM'000	RM'000	RM'000
PERIOD ENDED 30/09/2015					
External revenue	15,936	370,622	6,053		392,611
Inter-segment revenue	59,482	494	15,464	(75,440)	-
Total Revenue	75,418	371,116	21,517	(75,440)	392,611
Segment Results (external)	21,809	13,933	(5,448)	(1,606)	28,688
Finance costs					(11)
Profit before tax					28,677
PERIOD ENDED 30/09/2014					
External revenue	22,468	347,690	5,774	-	375,932
Inter-segment revenue	54,715	472	24,869	(80,056)	-
Total Revenue	77,183	348,162	30,643	(80,056)	375,932
Segment Results (external)	23,232	13,595	(2,208)	(1,662)	32,957
Finance costs					(4)
Profit before tax					32,953
Segment assets					
30-Sep-2015	95,548	251,139	45,538	(9,835)	382,390
31-Dec-2014	84,285	225,472	50,667	(5,989)	354,435
Segment liabilities					
30-Sep-2015	(11,178)	(84,109)	(4,971)	(7,243)	(107,501)
31-Dec-2014	(9,270)	(73,223)	(4,056)	(7,595)	(94,144)

A10 Significant Events After the Reporting Date

On 20 October 2015, the Group completed the disposal of two units of investment properties at Pusat Bandar Damansara, which were reclassified as Non-current assets held for sale at the carrying amount of RM 2,479,000. The net gain on disposal amounting to RM 2,550,000 will be reflected in the next quarterly report.

A11 Changes in Group Composition

The Group did not undertake any business combinations, acquisitions or disposals of subsidiaries and long-term investments, restructuring or discontinuation of operations during the current quarter ended 30 September 2015.

A12 Property, plant and equipment

During the current quarter ended 30 September 2015, the Group acquired assets at a cost of RM 1,377,000 (30 September 2014: RM 1,950,000).

There was no disposal of assets by the Group during the current quarter ended 30 September 2015. For the previous quarter ended 30 September 2014, assets with carrying amount of RM 2 were disposed of by the Group, resulting in a net gain on disposal of RM 99,000 recognised and included in other income in the statement of comprehensive income.

A13 Capital Commitments

Capital commitments of property, plant and equipment not provided for in the financial statements as at 30 September 2015 are as follows:

	<u>RM'000</u>
Authorised capital expenditure approved and contracted for	390
Authorised capital expenditure approved but not contracted for	6,004
	<u>6,394</u>

**INTERIM FINANCIAL STATEMENTS FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2015
(THE FIGURES HAVE NOT BEEN AUDITED)**

A NOTES PURSUANT TO MFRS 134 FOR THE PERIOD ENDED 30 SEPTEMBER 2015 (continued)

A14 Related Party Transactions

The Group does not have any significant transactions with related parties during the period ended 30 September 2015 in addition to the related party transactions disclosed in the audited financial statements for the year ended 31 December 2014.

A15 Fair value hierarchy

The Group uses the following level of fair value hierarchy for determining the fair value of its financial instruments carried at fair value.

Financial assets:	30/09/2015	31/12/2014
	RM'000	RM'000
	(Level 2)	
Derivatives - Forward currency contracts	276	174

The Group classifies fair value measurement using a fair value hierarchy that reflects the significance of the inputs used in making the measurements. The fair value hierarchy has the following levels:

Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities;

Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices); and

Level 3 – Inputs for the asset or liability that are not based on observable market data (unobservable inputs).

There have been no transfers between the fair value hierarchy during the current interim period and financial year ended 2014.

A16 Changes in Contingent liabilities or Contingent assets.

There were no contingent liabilities or contingent assets of the Group since the end of the last annual reporting date.

INTERIM FINANCIAL STATEMENTS FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2015

(THE FIGURES HAVE NOT BEEN AUDITED)

B NOTES PURSUANT TO BURSA LISTING REQUIREMENTS: CHAPTER 9, APPENDIX 9B, PART A

B1 Detailed Performance Analysis of Operating Segments of the Group

The Group's revenue for the third quarter of 2015 grew year on year by 5% to RM 128.3 million from RM 122.5 million for the same period last year. Year to date, the Group achieved revenue of RM 392.6 million, representing an increase of 4% over that in 2014.

Profit before tax of RM 7.7 million for the current quarter and RM 28.7 million for year to date is 25% and 13% lower than equivalent periods in 2014. This is due to recognition of the Group's share of associate's losses, higher cost of goods due to the weaker ringgit and stepped up expenditure for the development of new products and new international markets.

Core business operations performed in line with expectations, with consistent growth in revenue over 2014, supported by strong sales in Malaysia and Singapore, with year to date revenue growing 4% over 2014. Three new Group branded products were launched in the third quarter.

Revenue registered by the Group's associate Straits Apex Sdn Bhd in the third quarter grew 33% over that achieved in the second quarter. However, its profit before tax was depressed by unrealized foreign currency loss amounting to RM 2.6 million arising from the translation of liabilities denominated in foreign currencies. The Group's share of losses from Straits Apex Sdn Bhd amounted to RM 2.7 million for the first 9 months of 2015 and RM 0.67 million for the third quarter.

B2 Material changes in the profit before tax for the quarter

Profit before tax for the current quarter is RM 7.7 million, which is 15% lower than the RM 9.1 million achieved in the immediate preceding quarter. This is mainly attributed to a greater proportion of lower margin products in the sales mix in the current quarter, higher cost of goods due to the weaker ringgit and increased expenditure for the development of new products and international markets.

B3 Commentary

a Prospects

The prospects for the Group's core businesses of manufacturing, marketing and distribution of pharmaceuticals and consumer healthcare products remain good in the markets we operate and is expected to remain so in the medium term. There are no material changes to the outlook since the last reporting quarter.

The uncertainties in the Malaysian economy and persistent foreign currency volatility continues to make the operating environment challenging. Moving ahead, the Group will focus on measures to strengthen profit margins and improve operational efficiency while stepping up expenditure to develop new products and new international markets.

Barring unforeseen circumstances, the Board is of the opinion that the Group will perform satisfactorily in 2015.

b Progress to achieve forecast revenue or profit estimate

Not applicable.

B4 Statement by the Board of Directors' opinion on the achievability of forecast revenue or profit estimate

Not applicable.

B5 Profit Forecast /Profit Guarantee

Not applicable.

B6 Income Tax Expense

	3 MONTHS ENDED		PERIOD ENDED	
	30/09/2015	30/09/2014	30/09/2015	30/09/2014
	RM'000	RM'000	RM'000	RM'000
In respect of current period:				
Income tax	2,270	2,805	8,358	8,704
Deferred tax	(172)	85	(478)	(252)
Foreign tax	95	54	221	142
	<u>2,193</u>	<u>2,944</u>	<u>8,101</u>	<u>8,594</u>
In respect of prior period:				
Income tax	140	(73)	140	(73)
Deferred tax	-	-	-	-
Foreign tax	-	-	-	-
	<u>2,333</u>	<u>2,871</u>	<u>8,241</u>	<u>8,521</u>

The effective tax rate for the current quarter and cumulative period was comparable with the statutory tax rate.

INTERIM FINANCIAL STATEMENTS FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2015

(THE FIGURES HAVE NOT BEEN AUDITED)

B NOTES PURSUANT TO BURSA LISTING REQUIREMENTS: CHAPTER 9, APPENDIX 9B, PART A (continued)

B7 Status of Corporate Proposals

There were no corporate proposals announced but not completed as at 19th November 2015.

B8 Group Borrowings and Debt Securities

	30/09/2015	31/12/2014
	RM'000	RM'000
Current		
Secured obligations under finance lease	13	11
Non-current		
Secured obligations under finance lease	27	33
Total	<u>40</u>	<u>44</u>
Obligations under finance lease denominated in foreign currency as at 30 September 2015:		
Singapore Dollars	<u>13</u>	<u>16</u>

The Group does not have any current or non-current debt securities denominated in Ringgit Malaysia or foreign currency as at 30 September 2015.

B9 Material Litigation

There is no pending material litigation at the date of this report.

B10 Dividend Payable

- a The interim single-tier dividend of 5.0 sen per share in respect of the financial year ending 31 December 2015 which was declared by the Board of Directors in the previous quarter has been paid on 30th September 2015. (Year 2014: Interim single-tier dividend of 3.5 sen per share paid on 30th September 2014).
- b The total dividend declared and paid to-date in the current financial year is 5.0 sen per share. (Year 2014: Single-tier dividend of 3.5 sen per share).

B11 Earnings per share

The following reflect the profit and share data used in the computation of basic and diluted earnings per share:

		3 MONTHS ENDED		PERIOD ENDED	
		30/09/2015	30/09/2014	30/09/2015	30/09/2014
<u>Basic Earnings per share</u>					
Profit after tax	RM'000	5,381	7,382	20,430	24,342
Weighted average number of ordinary shares in issue	'000	117,146	117,146	117,146	117,146
Basic earnings per share	sen	<u>4.59</u>	<u>6.30</u>	<u>17.44</u>	<u>20.78</u>
<u>Diluted Earnings per share</u>					
Profit after tax	RM'000	5,381	7,382	20,430	24,342
Weighted average number of ordinary shares in issue	'000	117,146	117,146	117,146	117,146
Diluted earnings per share	sen	<u>4.59</u>	<u>6.30</u>	<u>17.44</u>	<u>20.78</u>

B NOTES PURSUANT TO BURSA LISTING REQUIREMENTS: CHAPTER 9, APPENDIX 9B, PART A (continued)

B12 Derivative Financial Instruments

a The Group's derivative financial instruments as at 30 September 2015 are as follows -

Type of Derivatives Forward Currency Contracts	Contract / Notional Amount RM'000	Changes in Fair Value	
		Assets RM'000	Liabilities RM'000
Less than 1 year			
Sale of goods	4,005	312	-
Purchase of goods	(1,158)	-	(36)
	<u>2,847</u>	<u>312</u>	<u>(36)</u>

b The Group does not anticipate any market or credit risks arising from these derivatives.

c The net cash requirements relating to these contracts was RM 2,847,000.

d There have been no changes since the end of the previous financial year in respect of the following:

- (i) the types of derivative contracts entered into and the rationale for entering into such contracts, as well as the expected benefits accruing from these contracts;
- (ii) the risk management policies in place for mitigating and controlling the risks joint venture / associate with these derivative contracts; and
- (iii) the related accounting policies.

B13 Fair Value Changes of Financial Liabilities

As at 30 September 2015, the Group does not have any significant financial liabilities measured at fair value through profit or loss other than the disclosure in note A15.

B14 Realised and Unrealised Profits/Losses Disclosure

	Year ended	
	30/09/2015 RM'000	31/12/2014 RM'000
Total retained earnings of the Group:		
Realised	171,612	159,516
Unrealised	(2,376)	(2,597)
	<u>169,236</u>	<u>156,919</u>
Total share of results of a joint venture:		
Realised	(694)	(694)
Total share of results of an associate:		
Realised	(1,905)	835
	<u>166,637</u>	<u>157,060</u>
Less: Consolidation adjustments	(20,485)	(18,452)
Total Group's retained earnings as per consolidated accounts	<u>146,152</u>	<u>138,608</u>

B15 Auditors' report on preceding annual financial statements

The Auditors' report on the Group's financial statements for the year ended 31 December 2014 was not qualified.

Authorisation for issue

The interim financial statements have been approved for issue in accordance with a resolution of the Board of Directors dated 26th November 2015.