



**JIANKUN INTERNATIONAL BERHAD  
(111365-U)  
(Incorporated in Malaysia)**

**Interim Financial Report  
31 March 2018**

**JIANKUN INTERNATIONAL BERHAD**  
**(111365-U)**  
**(Incorporated in Malaysia)**

**Interim Financial Report**

**31 March 2018**

	<b>Page No.</b>
<b>Condensed Consolidated Statement of Comprehensive Income</b>	<b>3</b>
<b>Condensed Consolidated Statement of Financial Position</b>	<b>4</b>
<b>Condensed Consolidated Statement of Changes in Equity</b>	<b>5</b>
<b>Condensed Consolidated Statement of Cash Flows</b>	<b>6</b>
<b>Notes to the Interim Financial Report</b>	<b>7 - 15</b>

JIANKUN INTERNATIONAL BERHAD (111365-U)

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

- For the quarter ended 31 March 2018

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 31-Mar-18 RM'000	Preceding Year Quarter 31-Mar-17 RM'000	Current Year To date 31-Mar-18 RM'000	Preceding Year To date 31-Mar-17 RM'000
<b>Revenue</b>	11,080	7,963	11,080	7,963
Cost of Sales	(8,894)	(5,699)	(8,894)	(5,699)
<b>Gross Profit</b>	2,186	2,264	2,186	2,264
Other Income	2	-	2	-
Selling and marketing expenses	(592)	(18)	(592)	(18)
Administrative expenses	(1,528)	(1,583)	(1,528)	(1,583)
	-			
Operating profit / (loss)	68	663	68	663
Interest income	10	1	10	1
Finance costs	(2)	(272)	(2)	(272)
<b>Profit / (loss) before taxation</b>	76	392	76	392
Taxation	(363)	-	(363)	-
<b>Net profit/(loss) for the period</b>	(287)	392	(287)	392
<b>Other comprehensive income after tax:</b>				
Net currency translation differences	1	(9)	1	(9)
<b>Other comprehensive income for the period, net of tax</b>	1	(9)	1	(9)
<b>Total comprehensive income for the period</b>	(286)	383	(286)	383
<b>Net profit/(loss) attributable to:</b>				
- Owners of the parent	(287)	392	(287)	392
- Minority interest	-	-	-	-
	(287)	392	(287)	392
<b>Total comprehensive income attributable to:</b>				
- Owners of the parent	(286)	383	(286)	383
- Minority interest	-	-	-	-
	(286)	383	(286)	383
<b>Earnings per share attributable to the owner of the Company (sen) attributable to owners of the Parent</b>				
-Basic (sen)	(0.17)	0.26	(0.17)	0.26
-Diluted (sen)	(0.12)	0.17	(0.12)	0.17

The condensed consolidated statement of comprehensive income should be read in conjunction with the audited financial statements for the year ended 31 December 2017 and the accompanying explanatory notes attached to the interim financial report.

JIANKUN INTERNATIONAL BERHAD (111365-U)

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

- As at 31 March 2018

	31-Mar-18 (Unaudited) RM'000	31-Dec-17 (Audited) RM'000
<b><u>ASSETS</u></b>		
<b>Non-Current Assets</b>		
Property, Plant and Equipment	161	237
Investment properties	26,558	26,558
	<u>26,719</u>	<u>26,795</u>
<b>Current Assets</b>		
Property Development Costs	45,398	46,353
Trade Receivables	2,452	4,553
Accrued Billing	9,402	8,837
Amount due from customer on contract	823	888
Other Receivables	6,291	6,496
Tax Recoverable	586	336
Cash & Bank Balances	1,375	3,660
	<u>66,327</u>	<u>71,123</u>
<b>TOTAL ASSETS</b>	<b><u>93,046</u></b>	<b><u>97,918</u></b>
<b><u>EQUITY AND LIABILITIES</u></b>		
<b>Equity attributable to owners of the Company</b>		
Share Capital	44,656	44,656
Reserves	(1,182)	(894)
<b>Total Equity</b>	<b><u>43,474</u></b>	<b><u>43,762</u></b>
<b>Non Current Liabilities</b>		
Finance Lease Payable	-	55
Deferred Taxation	5,905	5,905
	<u>5,905</u>	<u>5,960</u>
<b>Current Liabilities</b>		
Trade Payables	7,843	9,004
Progress billings	3,483	2,451
Other Payables & Accruals	17,627	21,029
Finance Lease Payable	-	9
Bank Borrowing	13,987	15,408
Provision for Taxation	727	295
	<u>43,667</u>	<u>48,196</u>
<b>Total Liabilities</b>	<b><u>49,572</u></b>	<b><u>54,156</u></b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b><u>93,046</u></b>	<b><u>97,918</u></b>
Net assets per share (RM)	0.26	0.26

*The condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the year ended 31 December 2017 and the accompanying explanatory notes attached to the interim financial report.*

JIANKUN INTERNATIONAL BERHAD (111365-U)

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

- For the quarter ended 31 March 2018

	< ----- Non-distributable ----- >				Distributable	
	Share Capital	Foreign Exchange Translation Reserve	Warrant Reserve	Capital Reserve	Accumulated Losses	Total
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Balance as at 1 January 2018	44,656	3,766	13,606	-	(18,266)	43,762
Net loss for the period					(287)	(287)
Currency translation differences		(1)			-	(1)
Balance as at 31 March 2018	44,656	3,765	13,606	-	(18,553)	43,474

	< ----- Non-distributable ----- >				Distributable	
	Share Capital	Foreign Exchange Translation Reserve	Warrant Reserve	Capital Reserve	Accumulated Losses	Total
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Balance as at 1 January 2017	37,919	6,069	13,606	2,793	(14,789)	45,598
Net loss for the period	-	-	-	-	392	392
Currency translation differences	-	(9)	-	-	-	(9)
Balance as at 31 March 2017	37,919	6,060	13,606	2,793	(14,397)	45,981

The condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the year ended 31 December 2017 and the accompanying explanatory notes attached to the interim financial report.

**JIANKUN INTERNATIONAL BERHAD (111365-U)**

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS**

**- For the quarter ended 31 March 2018**

	Year Ended 31-Mar-18 RM'000	Year Ended 31-Mar-17 RM'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>OPERATING ACTIVITIES</b>		
Profit/(Loss) before taxation	76	392
Adjustment for:		
Depreciation	15	14
Loss/(gain) on disposal of property, plant and equipment	(1)	
Interest expenses	1	1
Interest income	(10)	(1)
Operating profit/(loss) before working capital changes	<u>81</u>	<u>406</u>
(Increase)/Decrease in properties development costs	952	93
(Increase)/Decrease in trade receivables	1,600	(4,103)
(Increase)/Decrease in other receivables	206	(277)
(Decrease)/Increase in trade payables	(127)	2,136
(Decrease)/Increase in other payables	(3,401)	3,465
Net cash generated from/(used in) operating activities	<u>(689)</u>	<u>1,720</u>
Interest paid	(174)	(504)
Interest received	10	1
Tax paid	(181)	(59)
	<u>(1,034)</u>	<u>1,158</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of property, plant & equipment	(1)	(13)
Proceed from disposal of property, plant & equipment	62	
Net cash used in investing activities	<u>61</u>	<u>(13)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Drawdown / (Repayment) of bank borrowing (net)	(1,247)	712
Drawdown/(Repayment) of hire purchase	(64)	(3)
Net cash generated / (used) from financing activities	<u>(1,311)</u>	<u>709</u>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	(2,284)	1,854
<b>EFFECT ON TRANSLATION DIFFERENCES</b>	(1)	(9)
<b>CASH AND CASH EQUIVALENTS BROUGHT FORWARD</b>	3,660	658
<b>CASH AND CASH EQUIVALENTS CARRIED FORWARD</b>	<u><u>1,375</u></u>	<u><u>2,503</u></u>
<b>Cash and cash equivalents comprise:-</b>		
Cash and bank balance	<u><u>1,375</u></u>	<u><u>2,503</u></u>

*The condensed consolidated statement of cash flows should be read in conjunction with the audited financial statements for the year ended 31 December 2017 and the accompanying explanatory notes attached to the interim financial report.*

## JIANKUN INTERNATIONAL BERHAD (111365-U)

- For the quarter ended 31 March 2018

### Part A – Explanatory Notes Pursuant to MFRS 134

#### A1. Basic Of Preparation

The interim financial report of the Group is unaudited and has been prepared in accordance with Malaysian Financial Reporting Standards ("MFRSs") 134, Interim Financial Reporting, International Accounting Standard ("IAS") 34, Interim Financial Reporting and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Malaysia").

In the previous year, the financial statements of the Group were prepared in accordance with Financial Reporting Standards ("FRSs"). These are the Group first interim financial statements prepared in accordance with MRRSs and MFRS 1, First-time Adoption of Malaysian Financial Reporting Standards has been applied.

The financial statements of the Group have been prepared under the historical cost convention, unless otherwise indicated in the significant accounting policies.

The first interim financial report should be read in conjunction with the audited financial statements of the Group for the year ended 31 December 2017 prepared in accordance with Financial Reporting Standard ("FRSs").

#### A2. Changes in Accounting Policies

##### Basis of accounting

On 19 November 2011, the 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 and IC Interpretation 15 *Agreements for Construction of Real Estate*, including its parent, significant investor and venturer (hereinafter called "Transitioning Entities").

Transitioning Entities will be allowed to defer adoption of the new MFRS Framework and continue to use the existing FRS Framework. The adoption of the MFRS Framework by Transitioning Entities will be mandatory for annual periods beginning on or after 1 January 2018.

The Group and the Company fall within the scope definition of Transitioning Entities and accordingly, will be required to prepare financial statements using the MFRS Framework in their first MFRS financial statements for the financial year ending 31 December 2018. In presenting their first MFRS financial statements, the Group and the Company will be required to restate the comparative financial statements to amounts reflecting the application of the MFRS Framework. The majority of the adjustments required on transition will be made, retrospectively, against opening retained earnings.

The accounting policies and methods of computation adopted by the Group in this interim financial report are prepared in accordance with MFRSs effective for annual periods beginning on 1 January 2012 and the amendment to MFRSs effective on or after 1 January 2012.

#### Standards issued but not yet effective

		<b>Effective</b>
MFRS 16	Leases	1 January 2019
MFRS 17	Insurance Contracts	1 January 2021
Amendments to MFRS 2	Share-based Payment	1 January 2020
Amendment to MFRS 3	Business Combinations	1 January 2020
Amendments to MFRS 6	Exploration for and Evaluation of Mineral Resources	1 January 2020
Amendments to MFRS 9	Prepayment Features with Negative Compensation	1 January 2019
Amendment to MFRS 14	Regulatory Deferral Accounts	1 January 2020
Amendments to MFRS 101	Presentation of Financial Statements	1 January 2020
Amendments to MFRS 108	Accounting Policies, Changes in Accounting Estimates and Errors	1 January 2020
Amendments to MFRS 119	Plan Amendment, Curtailment or Settlement	1 January 2019
Amendments to MFRS 128	Long-term Interests in Associates and Joint Ventures	1 January 2019
Amendments to MFRS 134	Interim Financial Reporting	1 January 2020
Amendment to MFRS 137	Provisions, Contingent Liabilities and Contingent Assets	1 January 2020
Amendment to MFRS 138	Intangible Assets	1 January 2020

**Part A – Explanatory Notes Pursuant to MFRS 134**

**A2. Changes in Accounting Policies (Cont.)**

**Standards issued but not yet effective**

	<b>Effective</b>
Annual Improvements to MFRS Standards 2015–2017 Cycle	
- Amendments to MFRS 3	1 January 2019
- Amendments to MFRS 11	1 January 2019
- Amendments to MFRS 112	1 January 2019
- Amendments to MFRS 123	1 January 2019
Amendments to MFRS 10 and MFRS Sale or Contribution of Assets between an Investor and its Associate or Joint Venture	Deferred until further notice

The first time adoption of the MFRSs and amendments to MFRSs is not expected to have a material impact to the Interim Financial Statements of the Group.

**A3. Declaration of Qualification of Audit Report**

There was no qualification in the audited financial report for the year ended 31 December 2017.

**A4. Seasonality or cyclicity of operations**

The Group's operations are not subject to seasonal or cyclical factors.

**A5. Nature and Amounts of Unusual Items**

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

**A6. Nature and Amount of Changes in Estimates**

There were no changes in estimates that have had a material effect in the current financial quarter-to-date results.

**A7. Issuances or repayment of debt and equity securities**

There were no issuances of new shares or repayment of debt and equity securities during the quarter review.

**A8. Dividends**

There was no dividend is being proposed or paid for this quarter.

**A9. Segmental Information**

For management purposes, the Group is organised into business units based on their products and services, and has three reportable segments as follows:

Property development and construction	Develop and provides construction services for residential, industrial and commercial property.
Project management and advisory	Provides project management services for residential, industrial and commercial property development.
Property management and investment holding	Provision of management, marketing and consultancy services.

The Group Executive Committee assesses the performance of the operating segments based on operating profit or loss which is measured differently from those disclosed in the consolidated financial statements.

Group financing (including finance costs) and income tax are managed on a group basis and are not allocated to operating segments.

Part A – Explanatory Notes Pursuant to MFRS 134

A9. Segmental Information (Cont.)

Management monitors the operating results of its business units separately for the purpose of making decisions about resource allocation and performance assessment. Segment performance is evaluated based on profit or loss and is measured consistently with profit or loss in the consolidated financial statements.

Transactions between segments are carried out on agreed terms between both parties. The effects of such inter-segment transactions are eliminated on consolidation. The measurement basis and classification are consistent with those adopted in the previous financial year.

Group	Project management and advisory	Property development and construction	Property management and investment holding	Total segments	Adjustments and elimination	Total operation
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
<b>31 March 2018</b>						
<b>Revenue</b>						
External customers	-	11,050	30	11,080	-	11,080
Inter-segment	-	5,952	-	5,952	(5,952)	-
Total revenue	-	17,002	30	17,032	(5,952)	11,080
<b>Result</b>						
Interest income	-	12	-	12	-	12
Profit / (loss) before taxation	-	1,115	(103)	1,012	(936)	76
Taxation	-	(363)	-	(363)	-	(363)
Segment profit / (loss)	-	752	(103)	649	(936)	(287)
<b>Assets</b>						
Capital expenditure	-	47,878	-	47,878	(2,480)	45,398
Segment assets	-	5,736	63,964	69,700	(22,052)	47,648
Total assets	-	53,614	63,964	117,578	(24,532)	93,046
<b>Liabilities</b>						
Segment liabilities	-	47,839	6,522	54,361	(4,789)	49,572
<b>Other non-cash item</b>						
Depreciation of property, plant and equipment	-	(12)	(3)	(15)	-	(15)

Part A – Explanatory Notes Pursuant to MFRS 134

A9. Segmental Information (Cont.)

Group	Project management and advisory	Property development and construction	Property management and investment holding	Total segments	Adjustments and elimination	Total operation
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
<b>31 March 2017</b>						
<b>Revenue</b>						
External customers	-	7,943	20	7,963	-	7,963
Inter-segment	-	3,211	-	3,211	(3,211)	-
Total revenue	-	11,154	20	11,174	(3,211)	7,963
<b>Result</b>						
Other incomes	-	1	-	1	-	1
Fair value on investment property	-	(1)	-	(1)	-	(1)
Property development and construction	-	749	(357)	392	-	392
Loss before taxation	-	749	(357)	392	-	392
Taxation	-	-	-	-	-	-
Segment profit / (loss)	-	749	(357)	392	-	392
<b>Assets</b>						
Capital expenditure	-	27,565	-	27,565	-	27,565
Segment assets	-	46,315	28,498	74,813	-	74,813
Total assets	-	73,880	28,498	102,378	-	102,378
<b>Liabilities</b>						
Segment liabilities	-	49,949	6,507	56,456	-	56,456
<b>Other non-cash item</b>						
Depreciation of property, plant and equipment	-	-	(4)	(4)	-	(4)

A10. Changes in the composition of the Group

There were no changes in the composition of the Group for the quarter under review.

A11. Changes in the contingent liabilities

There were no contingent liabilities at the end of the quarter.

A12. Significant related party transactions

Save for the related party transactions disclosed, there is no other material related party transactions for the current quarter and financial year-to-date.

(a) Related party relationship

- i) Lee Leong Kui is an Executive Director of the Company and he is also a Director and hold 30% of Juara Gred Development Sdn Bhd ("JGDSB).
- ii) Foong Kah Heng is an Executive Director of the Company and substantial shareholder of the Company with direct interest of 4.96% and an indirect equity interest of 11.13% via FS Motorsports Sdn. Bhd. He is also a Director and 40% shareholder of JGDSB

**JIANKUN INTERNATIONAL BERHAD (111365-U)**

**- For the quarter ended 31 March 2018**

**Part A – Explanatory Notes Pursuant to MFRS 134**

**A12. Significant related party transactions (Cont.)**

(b) Related party transactions

- i) On 26 December 2014, Nagamas Venture Sdn. Bhd. ("NVSB") had entered for the project management services agreement with JDGSB as Project Management Services Consultant to provide project management, professional and advisory services for a lump sum professional fee of RM1,000,000. ("Project Management Services")
- ii) On 20 March 2015, NVSB had accepted a Letter of Award from JGDSB for the Work, for a provisional contract sum of RM32,922,000. The provisional contract sum is based on an indicative quantity of material and labour to be supplied as per the preliminary construction drawings and is subject to quantities re-measurement based on the as-built drawings and final account upon completion of the Project. ("Letter of Award")

c) Related party transactions status

	Contract Sum RM'000	Omission	Utilisation RM'000	Balance RM'000
Project Management Services	1,000	-	(950)	50
Letter of Award	32,922	(2,698)	(30,224)	-
	<u>33,922</u>	<u>(2,698)</u>	<u>(31,174)</u>	<u>50</u>

**A13. Capital Commitments**

There was no other material capital commitments for the quarter under review save for the balance of entitlement payable to Fivestar Development (Puchong) Sdn. Bhd. for Amani Residences project which was included in other payables.

**PART B: Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of BMSB**

**B1. Review of Group Performance**

	Individual Quarter			Cumulative Period		
	Current Year Quarter	Preceding Year Corresponding Quarter	Changes	Current Year To-date	Preceding year Corresponding Period	Changes
	31-Mar-18 RM'000	31-Mar-17 RM'000	RM'000	31-Mar-18 RM'000	31-Mar-17 RM'000	RM'000
Revenue	11,080	7,963	3,117	11,080	7,963	3,117
Gross profit	2,186	2,264	(78)	2,186	2,264	(78)
Profit / (loss) before tax	76	392	(316)	76	392	(316)
Profit / (loss) after tax	(287)	392	(679)	(287)	392	(679)

**(a) Performance of the current quarter against the same quarter in the preceding year (1Q 2018 vs 1Q 2017)**

Revenue for the Group for 1Q 2018 was RM11.080 million, which was higher than the RM7.963 million reported in 1Q 2017. The Group recorded a profit before tax of RM0.076 million for 1Q2018, which was lower than the RM0.392 million reported in 1Q 2017.

The lower profit reported for 1Q 2018 as compare with 1Q 2017 was mainly due to marketing cost incurred as follows:

- i. Marketing agency commission was RM0.092 million;
- ii. Marketing incentives for buyer was RM0.460 million;
- iii. Other marketing expenses was RM 0.040 million.

In addition to the above, for administrative expenses, it had reduced by RM0.057 million.

**B2. Comparison with Preceding Quarter's Results**

	Current Quarter 31-Mar-18 RM'000	Immediate Preceding Quarter 31-Dec-17 RM'000	Changes RM'000
Revenue	11,080	27,128	(16,048)
Gross profit	2,186	5,000	(2,814)
Profit / (loss) before tax	76	(3,011)	3,087
Profit / (loss) after tax	(287)	(4,789)	4,502

Revenue of RM11.080 million was recorded for 1Q 2018, lower by RM16.048 million as compare with 4Q 2017. Lower revenue recognition for this quarter was mainly due to lower rate of construction progress due to festival and holidays.

The Group recorded profit before tax of RM0.076 million for 1Q 2018 as compare with loss before tax of RM3.011 million for 4Q 2017 . The higher profit before tax was due to lower administration, marketing & promotion cost incurred in this quarter.

**PART B: Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of BMSB**

**B3. Future Prospects**

Moving forward, the Board is actively scouting for new development opportunities surrounding public transport hub to build up a well-diversified transit oriented development (TOD) to address the underlying needs of first time house buyers and middle income community and this product shall allow us to target a wider pool of customers.

**B4. Variance on Profit Forecast / Profit Guarantee**

The Group has not announced or disclosed any profit forecast in public documents.

**B5. Taxation**

The tax charge relates principally to the current quarter's profit made by certain profitable subsidiary companies which cannot be offset against the losses of other subsidiary companies within the Group.

The tax charge for the Group is as follows:-

	<b>2018</b>	<b>2017</b>
	<b>RM'000</b>	<b>RM'000</b>
Current tax	363	-
Deferred tax	-	-
	<u>363</u>	<u>-</u>

**B6. Profit/Loss on Sale of Unquoted Investments and/or Properties**

There was no profit or loss on sale of unquoted investment and/or properties for the quarter under review.

**B7. Purchase or Disposal of Quoted Securities**

There was no purchases or disposals of quoted securities by the Group for the quarter under review.

**B8. Status of corporate proposals and utilisation of proceeds**

On 30 January 2018, the Group announced that Bursa Malaysia Securities Berhad ("Bursa Securities") had vide its letter dated 30 January 2018, resolved to approve the listing of and quotation of up to 24,243,210 Placement Shares to be issued pursuant to the Proposed Private Placement. For the quarter under review, the Group has not issue any Placement Share.

**PART B: Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of BMSB**

**B9. Group Borrowings**

Total Group borrowings were as follows:

	<b>Current Year</b>	<b>Preceding Year</b>
	<b>As At</b>	<b>As At</b>
	<b>31-Mar-18</b>	<b>31-Mar-17</b>
	<b>RM '000</b>	<b>RM '000</b>
<b>Secured:</b>		
<b>Short term:</b>		
Hire purchase	-	-
Bridging loan	8,663	-
Term loan	5,324	-
	<u>13,987</u>	<u>-</u>
<b>Long term:</b>		
Hire purchase	-	87
Bridging loan	-	712
Term loan	-	32,550
	<u>-</u>	<u>33,349</u>

**B10. Off Balance Sheet Financial Instruments**

There was no off balance sheet financial instruments by the Group for the quarter under review.

**B11. Material Litigation**

There was no material litigation by the Group for the quarter under review.

**B12. Earnings Per Share (EPS)**

The EPS for the year was calculated base on the profit after taxation for the year divided by the weighted average number of ordinary shares issued during the year.

EPS for the quarter is as follows:-

	<b>Individual Quarter</b>		<b>Cumulative Quarter</b>	
	<b>Current Year</b>	<b>Preceding</b>	<b>Current Year</b>	<b>Preceding</b>
	<b>Quarter</b>	<b>Year Quarter</b>	<b>To Date</b>	<b>Year To Date</b>
	<b>31-Mar-18</b>	<b>31-Mar-17</b>	<b>31-Mar-18</b>	<b>31-Mar-17</b>
	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>	<b>RM'000</b>
Profit / (Loss) after tax	(287)	392	(287)	392
Number of ordinary shares issued as at 1 January	166,845	151,678	166,845	151,678
Weighted Average number of ordinary shares issued	166,845	151,678	166,845	151,678
<b>Basic EPS (Sen)</b>	<u><b>(0.17)</b></u>	<u><b>0.26</b></u>	<u><b>(0.17)</b></u>	<u><b>0.26</b></u>
Profit / (Loss) after tax	(287)	392	(287)	392
Weighted Average number of ordinary shares issued	166,845	151,678	166,845	151,678
Assume shares issued from exercise of warrants	75,587	75,587	75,587	75,587
Adjusted Weighted Average number of ordinary shares issued	242,432	227,265	242,432	227,265
<b>Diluted EPS (Sen)</b>	<u><b>(0.12)</b></u>	<u><b>0.17</b></u>	<u><b>(0.12)</b></u>	<u><b>0.17</b></u>

**PART B: Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of BMSB**

**B13. Notes to the Statement of Comprehensive Income**

	<b>Current Year Ended 31-Mar-18 RM'000</b>	<b>Preceding Year Ended 31-Mar-17 RM'000</b>
Profit for the period is arrived at after charging:		
Depreciation and amortization	<u>15</u>	<u>14</u>
and after crediting:		
Interest income	<u>10</u>	<u>1</u>

**B14. Realised and Unrealised Profits/Losses Disclosure**

	<b>Current Year Ended 31-Mar-18 RM '000</b>	<b>Preceding Year Ended 31-Mar-17 RM '000</b>
Total realised losses	(25,292)	(23,649)
Total unrealised profits/(loss)	<u>5,905</u>	<u>5,813</u>
	(19,387)	(17,836)
Consolidated adjustment	834	3,439
Total accumulated profit/(loss)	<u>(18,553)</u>	<u>(14,397)</u>

**By Order of the Board**  
**Date: 14 May 2018**