

GREEN PACKET BERHAD (534942-H)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2015.

(The figures have not been audited)

	Individual Quarter		Cumulative Quarter	
	3 Months Period Ended		15 Months Cumulative	
	30/09/2015	30/09/2014	30/09/2015	30/09/2014
	RM '000	RM '000	RM '000	RM '000
Revenue	78,720	N/A	417,857	N/A
Operating expenses				
-Depreciation, impairment & amortisation	(2,092)	N/A	(10,185)	N/A
-Other operating costs	(75,776)	N/A	(403,841)	N/A
Other income	220	N/A	152,975	N/A
Profit from operations	1,072	N/A	156,805	N/A
Share of net loss of associate	(26,583)	N/A	(84,076)	N/A
Finance costs	(2,702)	N/A	(14,302)	N/A
(Loss)/ Profit before tax	(28,213)	N/A	58,427	N/A
Income tax expense	(285)	N/A	(3,926)	N/A
(Loss)/ Profit from continuing operations	(28,498)	N/A	54,501	N/A
Discontinued operation				
Loss after taxation from				
-Discontinued operation	-	N/A	(52,116)	N/A
(Loss)/ Profit for the period	(28,498)	N/A	2,385	N/A
Foreign currency translation differences for foreign operations	(605)	N/A	(401)	N/A
Total other comprehensive expense for the period	(605)	N/A	(401)	N/A
Total comprehensive (Loss)/ Profit for the period	(29,103)	N/A	1,983	N/A
(Loss)/ Profit attributable to:				
Owners of the Company	(28,483)	N/A	25,765	N/A
Non-controlling interests	(15)	N/A	(23,380)	N/A
(Loss)/ Profit for the Period	(28,498)	N/A	2,385	N/A
Total comprehensive (Loss)/ Profit attributable to:				
Owners of the Company	(29,088)	N/A	25,364	N/A
Non-controlling interests	(15)	N/A	(23,380)	N/A
Total comprehensive (Loss)/ Profit for the period	(29,103)	N/A	1,983	-
Basic (loss)/ earning per ordinary share (sen):	(4)	N/A	4	N/A

The condensed consolidated statements of comprehensive income should be read in conjunction with the audited financial statements for the year ended 30 June 2014.

*Note: No comparison is provided due to the change in financial year end to 31 December 2015. The rationale for the aforesaid change of financial year is to facilitate the Group's annual financial audit by virtue of its significant stake in Packet One Networks (Malaysia) Sdn Bhd with its financial year ending 31 December.

GREEN PACKET BERHAD (534942-H)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2015

	As at 30/09/2015 (Unaudited) RM '000	As at 30/6/2014 (Audited) RM '000
ASSETS		
Investment in associate	116,160	-
Property, plant and equipment	3,961	3,715
Other long term investments	37,592	135
Goodwill on acquisition	5,799	5,799
Development costs	13,592	14,219
Intangible - Intellectual property	2,225	3,894
Total non-current assets	179,329	27,762
Inventories	12,341	3,211
Trade receivables	82,631	52,688
Other receivables, deposits and prepayments	17,488	23,204
Deposits with licensed banks	11,668	3,681
Cash and bank balances	69,525	36,093
Amount owing by associate	17,876	-
Assets of disposal group classified as held for sale	-	760,700
Total current assets	211,529	879,577
TOTAL ASSETS	390,858	907,339
EQUITY		
Share capital	138,089	138,082
Reserves	(48,186)	(115,324)
Total equity attributable to owners of the Company	89,903	22,758
Non-controlling interests	(972)	(1,269)
Total equity	88,931	21,489
LIABILITIES		
Long term borrowings	196,810	-
Hire purchase and finance lease liabilities	78	113
Deferred tax liabilities	2,466	2,595
Total non-current liabilities	199,354	2,708
Trade payables	52,101	22,050
Other payables and accruals	42,023	46,817
Short term borrowings	-	654
Hire purchase and finance lease liabilities	-	51
Amount owing to associate	2,071	-
Provisions	6,378	20,458
Liabilities of disposal group classified as held for sale	-	793,112
Total current liabilities	102,573	883,142
TOTAL LIABILITIES	301,927	885,850
TOTAL EQUITY AND LIABILITIES	390,858	907,339
Net asset per share attributable to ordinary equity holders of the parent (sen)	13	3

The condensed consolidated statements of financial position should be read in conjunction with the audited financial statements for the year ended 30 June 2014.

GREEN PACKET BERHAD (534942-H)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2015

(The figures have not been audited)

	-----Attributable to owners of the Company -----								
	Non-Distributable						Sub-total	Non-controlling interests	Total Equity
	Shares capital	Share Premium	Foreign Exchange Translation Reserve	Treasury Shares	Other Reserves	Accumulated Losses			
RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	
At 1 July 2014 - As previously stated	138,082	355,067	(160)	(11,389)	75,549	(534,391)	22,758	(1,269)	21,489
- As restated	138,082	355,067	(160)	(11,389)	75,549	(534,391)	22,758	(1,269)	21,489
Foreign currency translation differences for foreign operations	-	-	178	-	-	-	178	-	178
Total other comprehensive income for the period	-	-	178	-	-	-	178	-	178
Profit/(Loss) for the period	-	-	-	-	-	25,364	25,364	(23,380)	1,984
Total comprehensive profit for the period	-	-	178	-	-	25,364	25,542	(23,380)	2,162
Issuance of ordinary shares	7	4	-	-	-	-	11	-	11
Share-based payment transaction under ESOS	-	-	-	-	794	-	794	-	794
Transfer of non-controlling interest to the Group	-	-	-	-	-	40,798	40,798	(98,689)	(57,891)
Disposal of subsidiary	-	-	-	-	-	-	-	122,367	122,367
Crystallisation of warrant reserves	-	57,711	-	-	(57,711)	-	-	-	-
Total contribution from / distribution to owners	7	57,715	-	-	(56,918)	40,798	41,603	23,678	65,281
At 30 September 2015	138,089	412,782	18	(11,389)	18,632	(468,229)	89,902	(971)	88,931

The condensed consolidated statements of changes in equity should be read in conjunction with the audited financial statements for the year ended 30 June 2014.

	<-----Attributable to Equity Holders of the Parent ----->								
	Non-Distributable						Sub-total	Non-controlling interests	Total Equity
	Shares capital	Share Premium	Foreign Exchange Translation Reserve	Treasury Shares	Other Reserves	Accumulated Losses			
RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	
<i>Audited</i>									
At 1 January 2013	138,081	355,067	(1,161)	(11,389)	75,180	(415,982)	139,796	74,814	214,610
Foreign currency translation differences for foreign operations	-	-	1,001	-	-	-	1,001	-	1,001
Total other comprehensive income for the period	-	-	1,001	-	-	-	1,001	-	1,001
Loss for the period	-	-	-	-	-	(118,409)	(118,409)	(106,461)	(224,870)
Total comprehensive loss for the period	-	-	1,001	-	-	(118,409)	(117,408)	(106,461)	(223,869)
Issuance of ordinary shares	1	-	-	-	-	-	1	-	1
Issuance of preference shares by a subsidiary	-	-	-	-	-	-	-	47	47
Capital contribution from holder of ICPS C	-	-	-	-	-	-	-	30,331	30,331
Share Options granted under ESOS	-	-	-	-	369	-	369	-	369
Transfer of share premium for ESOS	-	-	-	-	-	-	-	-	-
Total contribution from / distribution to owners	1	-	-	-	369	-	370	30,378	30,748
At 30 June 2014	138,082	355,067	(160)	(11,389)	75,549	(534,391)	22,758	(1,269)	21,489

* Represented amount less than RM1,000

The condensed consolidated statements of changes in equity should be read in conjunction with the audited financial statements for the year ended 30 June 2014.

GREEN PACKET BERHAD (534942-H)
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CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2015

	Financial period ended	
	30/09/2015	30/6/2014
	RM'000 (Unaudited)	RM'000 (Audited)
CASH FLOW FROM OPERATING ACTIVITIES		
Profit/ (Loss) before taxation		
-continuing operations	54,099	2,255
-discontinued operation	(52,116)	(204,238)
Adjustments for non cash items:-		
Amortisation of development cost	7,238	7,289
Amortisation of intellectual property	1,669	2,771
Amortisation of modem	-	33,496
Bad debts written off	-	152
Depreciation of plant and equipment	1,397	135,342
Development cost written off	-	6,648
Impairment of goodwill	-	346
Share based payment under ESOS	794	369
Gain on dilution of subsidiaries	(152,529)	-
Other non-cash items	-	93,641
Operating profit/(loss) before working capital changes	(139,448)	78,071
Changes in working capital		
Decrease/(Increase) in assets	(2,224)	(51,635)
(Decrease)/Increase in liabilities	46,679	97,219
Cash from operating activities	(94,993)	123,655
Finance costs	10,027	(83,390)
Tax paid	(14,082)	(2,230)
Net cash from operating activities	(99,048)	38,035
CASH FLOW FOR INVESTING ACTIVITIES		
Investment in financial instrument issued by associates	(37,457)	-
Development expenditure incurred	(6,611)	(6,496)
Interest received	-	2,778
Proceeds from disposal of subsidiary	-	-
Proceeds from disposal of plant and equipment	-	50,696
Proceeds from disposal of assets held for sale	-	-
Purchase of plant and equipment	(6,593)	(25,296)
Fixed deposit pledged with licensed bank	-	(8,776)
Net cash for investing activities	(50,661)	12,906
CASH FLOW FOR FINANCING ACTIVITIES		
Issuance of Exchangeable MTNs to non-controlling interest	186,782	-
Issuance of Preference Share to non-controlling interest by subsidiary	-	47
Proceeds from issuance of ordinary shares	11	1
Net drawdown/(repayment) of bank borrowings	(289)	(63,960)
Repayment to hire purchase/lease obligations	(35)	513
Net cash for financing activities	186,469	(63,399)
Net increase/ (decrease) in cash and cash equivalents	36,759	(12,458)
Foreign exchange translation differences	178	1,735
CASH AND CASH EQUIVALENTS AT BEGINNING OF THE FINANCIAL PERIOD	44,256	54,979
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD	81,193	44,256
Cash and cash equivalents at the end of the financial period comprise the following:		
<u>Continuing Operations</u>		
Cash and bank balances	69,525	36,093
Fixed deposit with licensed bank	11,668	3,681
<u>Discontinued Operation</u>		
Cash and bank balances	-	4,482
	81,193	44,256

The condensed consolidated statement of cash flows should be read in conjunction with the audited financial statements for the financial year ended 30 June 2014.

NOTES TO THE FINANCIAL STATEMENTS FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2015

A Explanatory Notes Pursuant to Malaysian Financial Reporting Standard ("MFRS") 134 Interim Financial Reporting

A1 Basis of preparation

The interim financial report has been prepared in accordance with Malaysian Financial Reporting Standards ("MFRS") 134 "Interim Financial Reporting" issued by the Malaysian Accounting Standards Board ("MASB") and Paragraph 9.22 and Appendix 9B of Chapter 9 Part K of the Main Listing Requirement of Bursa Malaysia Securities Berhad ("BMSB"). The interim financial report should be read in conjunction with the audited financial statements of the Group for the financial period ended 30 June 2014.

The Company has adopted and complied with MFRS 1 - first time adoption of Malaysian Financial Reporting Standards.

A2 Changes in accounting policies

The significant accounting policies and methods of computation adopted for the interim financial statements are consistent with those of the audited financial statements for the financial period ended 30 June 2014 except for the new standards, amendments to publish standards and interpretations that are mandatory for the Group's financial year beginning on or after 1 July 2014 as set out below:

- a) Amendments to MFRS 119: Defined Benefit Plans – Employee Contributions (effective from 1 July 2014)
- b) Annual Improvements to MFRSs 2010 – 2012 Cycle (effective from 1 July 2014)
- c) Annual Improvements to MFRSs 2011 – 2013 Cycle (effective from 1 July 2014)

The following MFRS have been issued by the MASB and are effective for annual period commencing on or after 1 April 2015, and have yet to be adopted by the Group:

- a) Amendments to MFRS 10 and MFRS 128 (2011): Sale or Contribution of Assets between an investor and its Associate or Joint Venture (effective from 1 January 2016)
- b) Amendments to MFRS 11: Accounting for Acquisitions of interests in Joint Operations (effective from 1 January 2016)
- c) Amendments to MFRS 10, MFRS12 and MFRS 128 (2011): Investment Entities - Applying the Consolidation Exception (effective from 1 January 2016)
- d) Amendments to MFRS 101 : Presentation of Financial Statements – Disclosure Initiative (effective from 1 January 2016)
- e) Amendments to MFRS 116 and MFRS 138: Clarification of Acceptable Methods of Depreciation and Amortisation (effective from 1 January 2016)
- f) Amendments to MFRS 116 and MFRS 141: Agriculture - Bearer Plants (effective from 1 January 2016)
- g) Amendments to MFRS 127 (2011): Equity Method in Separate Financial Statements (effective from 1 January 2016)
- h) Annual Improvements to MFRSs 2012 – 2014 Cycle (effective from 1 January 2016)
- i) MFRS 15: Revenue from Contracts with Customers (effective from 1 January 2017)
- j) MFRS 9: Financial Instrument- Classification and measurement of financial assets and financial liabilities (effective from 1 January 2018)

A3 Auditors' report on preceding annual financial statements

The auditor's report on the financial statements for the financial period ended 30 June 2014 was not subject to any qualification.

A4 Seasonal or cyclical of operations

The Group's operations were not materially affected by any seasonal and cyclical factors.

A5 Unusual items

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

A6 Material changes in estimates

There were no material changes in estimates of amounts reported in prior financial years, which may have a material effect in the current financial period under review.

A7 Changes in debts or equity securities

There were no issuances, cancellations, repurchases, resale and repayments of debt and equity securities during the period ended 30 Sept 2015, except the following:

The movement of the Employees' Share Option Scheme ("the Scheme") for the period under review is as follows :

	Number of options over ordinary shares of RM0.20 each at exercise price of							
	RM 4.22 each (000)	RM 1.97 each (000)	RM 0.80 each (000)	RM 1.10 each (000)	RM0.60 (000)	RM 0.56 each (000)	RM0.30 (000)	RM 0.26 each (000)
Balance as at 1 July 2014	4,178	3,103	4,008	4,536	4,865	5,817	6,946	-
Granted during the year	-	-	-	-	-	-	-	1,974
Cancellation during the year	(882)	(565)	(422)	(585)	(524)	(632)	(590)	(40)
Exercise during the year	-	-	-	-	-	-	(38)	-
Outstanding as at 30 September 2015	3,296	2,538	3,586	3,951	4,341	5,185	6,319	1,934

The Scheme is expiring on 8 August 2016.

A8 Dividends Payment

There were no dividends paid or proposed during the current financial period under review.

A9 Loss after taxation from discontinued operation

The Group has significantly diluted its equity interest in its Broadband business, completed in September 2014.

An analysis of the results of the discontinued operation is as follows:-

	The Group 30-Sep-14 RM'000
Revenue	61,616
Cost of Goods Sold	<u>(15,295)</u>
Gross Profit	46,321
Other Income	<u>235</u>
	46,556
Operating Expenses	(78,360)
Finance cost	<u>(20,312)</u>
Loss before taxation	(52,116)
Income tax expense	-
Loss after taxation from discontinued operation	<u><u>(52,116)</u></u>

A10 Segmental information

Segmental information is provided based on geographical segment by customers' location and no comparison is provided due to the change in financial period ended to 30 Sept 2015, as follows:-

Results for the financial year (period ended 30 Sept 2015)

	Malaysia RM'000	Overseas RM'000	Group RM'000
Revenue			
Software and Devices	5,201	157,867	163,068
Communication Services	<u>680</u>	<u>254,109</u>	<u>254,789</u>
	5,881	411,976	417,857
Broadband Services (Discontinued Operations)	<u>61,616</u>	<u>-</u>	<u>61,616</u>
	<u>67,497</u>	<u>411,976</u>	<u>479,473</u>
Results			
Software and Devices	(2,210)	(1,570)	(3,780)
Communication Services	<u>26</u>	<u>7,183</u>	<u>7,209</u>
	(2,184)	5,613	3,429
Finance costs			(14,302)
Finance income			<u>446</u>
			(10,427)
Dilution of interest in subsidiary			152,529
Share of net loss of associate			(84,076)
Income tax expense			<u>(3,926)</u>
			54,100
Loss after tax for discontinued operation			<u>(52,116)</u>
Profit after taxation			1,984
Non-controlling interests			<u>23,380</u>
Profit after taxation & Non-controlling interests			<u><u>25,364</u></u>

*Note: includes a one-time gain on dilution of subsidiary interest from 55.0% to 31.1% contributed RM152.5 million to the results.

A11 Valuation of property, plant and equipment

Property, plant and equipment are stated at cost less accumulated depreciation and impairment loss.

A12 Material events subsequent to the end of the quarter

There was no material events subsequent to the current financial periods ended 30 Sept 2015.

A13 Changes in the composition of the Group

There were no changes in the composition of the Group during the current financial period ended 30 Sept 2015.

A14 Contingent assets and changes in contingent liabilities

The Group does not have any contingent assets at the date of this announcement and there were no changes in contingent liabilities since the last annual balance sheet date.

A15 Capital commitments

	RM'000
Plant & equipment	
Approved and contracted for:	-
Approved and not contracted for:	<u>81</u>

A16 Significant related party transactions

The Directors of GPB are of the opinion that there are no related party transactions which would have material impact on the financial position and the business of the Group during the current financial year under review.

B Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Securities**B1 Review of the performance of the Group**

Total revenue, EBITDA and loss after tax of the Group stands at approximately RM78.7 million, RM2.65 million and (RM29.1 million) respectively for the current financial quarter ended at 30 Sept 2015 ("5O15"). Loss after tax includes (RM26.6 million) share of net loss of associate.

Revenue contribution comprises the following:-

	3 months period ended		% Change
	9/30/2015	9/30/2014	
	RM million	RM million	
Software and Devices	26.19	N/A	N/A
Communication Services	52.53	N/A	N/A
	78.72	N/A	N/A

- Software and Devices business registered 29.4% lower revenue in the current quarter compared to year on year basis due to lower volume sold and average selling price on devices.
- The Communication Services business recorded a higher revenue of RM49.8 million which represent a 5.4% growth in the current quarter as compare to the previous year on year.

EBITDA comprises the following:-

	3 months period ended		% Change
	9/30/2015	9/30/2014	
	RM million	RM million	
Software and Devices	0.18	N/A	N/A
Communication Services	2.47	N/A	N/A
	2.65	N/A	N/A

EBITDA was RM4.2 million higher year on year basis mainly due to non consolidation of broadband services in the current quarter

Profit/ (Loss) after tax comprises the following:-

	3 months period ended		% Change
	9/30/2015	9/30/2014	
	RM million	RM million	
Software and Devices *	(4.32)	N/A	N/A
Communication Services	1.80	N/A	N/A
Share of loss of associate	(26.58)	N/A	N/A
	(29.10)	N/A	N/A

*Including interest cost of RM2.67 million in relation to the Exchangeable Medium Term Notes drawdown.

B2 Material changes in the quarterly results compared to the results of the preceding quarter

Overall revenue for current quarter was 0.4% higher compared to quarter on quarter basis, contributed by both the operating businesses. The Group registered higher net losses in the current quarter mainly from higher losses from Broadband investment and a loss result for Software devices business.

	Current Year	Immediate	% Change
	Quarter	Preceding	
	9/30/2015	6/30/2015	
	RM million	RM million	
Revenue	78.72	78.40	0.4%
Loss before tax	(28.82)	(24.15)	-19.3%
Loss after tax	(29.10)	(24.30)	-19.7%

B3 Business prospects

The Software & Devices business is expected to increase its LTE sales based on outstanding orders secured. However, the gross margin will remain flat due to intense market competition. As for the Communication Services business unit, it is expected to have moderate sales growth and similar profitability level for the remaining financial quarter.

B4 Variance of actual profit from forecast profit

Not applicable as no forecast was published.

B5 Income tax expense

	Financial
	period ended
	30 Sept 2015
	RM'000
Current tax expense	3,926

B6 Status of corporate proposals and utilisation of proceeds

The status of Corporate Proposals announced but not completed:

- a) On 3 September 2007, the Company had entered into an Option Agreement for the purchase of 1 fully-paid non-assessable share of common stock in IWICS Inc. ("IWICS") for each share of Series D Preferred Stock purchased for a purchase price of 22.4 US cents for each share. IWICS is a company incorporated in the United States of America, which is involved in the development and licensing of its patented Opportunity Driven Multiple Access technology which is utilised in part for the development of the Company's SONmetro solution for the rollout of internet broadband services.
- b) On 27 March 2014, Green Packet Berhad ("the Company") has entered into a conditional investment agreement ("Investment Agreement") with Mobikom Sdn Bhd ("Mobikom"), a wholly-owned subsidiary of Telekom Malaysia Berhad ("TMB"), SK Telecom Co. Ltd. ("SKT"), Packet One Sdn Bhd ("POSB"), a wholly-owned subsidiary of the Company, TMB and Packet One Networks (Malaysia) Sdn Bhd ("PON"), a 55%-owned subsidiary of POSB, for the subscription by Mobikom of new ordinary shares of RM1.00 each in PON ("PON Share(s)") ("Subscription Share(s)") for a total subscription consideration of RM350.0 million ("Subscription Consideration"). The subscription price per PON Share and the actual number of PON Shares to be subscribed by Mobikom will be determined in accordance with the terms of the Investment Agreement ("Mobikom Subscription"). The multiple proposals that are not completed are as stated below:-
- (I) Proposed issuance by the Company of up to RM210.0 million of nominal value of eight (8)-year Redeemable Exchangeable Bonds (also known as Exchangeable Medium Term Notes) to TMB (or if TMB elects to Mobikom) in tranches; and
- (II) Proposed subscription by POSB and/or its affiliates of up to RM247.5 million of nominal value of eight (8)-year Convertible Unsecured Bonds to be issued by PON in tranches, after the completion of the proposed dilution.
- (To be collectively referred to as the "Proposals")

As of 30 September 2015, the Company has issued the tranche A, B and C of the Exchangeable Medium Term Notes issuance comprising RM186,782,377 of nominal value of the Exchangeable Medium Term Notes to Mobikom. The proceeds raised were utilised in the following manner:-

	RM '000
- Settlement of the judgment obtained by Intel Capital Corporation under Kuala Lumpur High Court suit 22NCC-506-07/2013	79,327
- Settlement of the proposed acquisition by POSB of an aggregate of 450,000 PON shares from the minority shareholders of PON	30,000
- Subscription of Tranche 1B of Convertible Unsecured Medium Term Note of PON	37,455
- Working capital and general corporate purposes	40,000
	<u>186,782</u>

- c) On 15 September 2015, POSB has subscribed for RM37,455,000.00 of nominal value of eight (8) year convertible unsecured medium term notes which were allotted on the same day. The subscription was financed using the proceeds raised by GPB from issuance of Tranche B of the Exchangeable Medium Term Notes.

B7 Group borrowings and debt securities

As at 30 Sept 2015, total borrowings of the Group are as follows:

	RM '000
<u>Total borrowings:</u>	
Unsecured:	
- Exchangeable Medium Term Notes	196,810
Secured:	
- Hire purchases creditors, which are denominated in Ringgit Malaysia.	77
	<u>196,887</u>
	RM '000
Non-current portion:	
- Hire purchase and finance lease liabilities, repayment more than 1 year	53
- Borrowings repayable after five years	196,810
Current portion:	
- Hire purchase and finance lease liabilities, repayment within one year	24
	<u>196,887</u>

B8 Material litigations

There were no material litigations involving the Group as at the date of this announcement.

B9 Dividends

No dividend has been declared or recommended in respect of the current financial period under review.

B10 Realised and unrealised losses disclosure

The Group's realised and unrealised accumulated losses disclosure are as follows:

	As at 30.09.2015 RM'000	As at 30.09.2014 RM'000
Total accumulated losses of the Company and subsidiaries:		
- Realised accumulated losses	(472,722)	N/A
- Unrealised retained profits	3,020	N/A
Total share of accumulated losses from associates:		
- Realised	(84,076)	-
- Unrealised	-	-
Consolidation adjustments	85,549	N/A
Total Group accumulated losses	<u>(468,229)</u>	<u>N/A</u>

B11 Earnings per share**a) Basic EPS**

Basic EPS is calculated by dividing the net loss for the period by the weighted average number of ordinary shares in issue during the period.

	3 months period ended		15 months period ended	
	30.09.2015	30.09.2014	30.09.2015	30.09.2014
Profit/ (Loss) attributable to ordinary equity holders of the Company (RM'000)	(28,483)	N/A	25,765	N/A
Weighted average numbers of ordinary shares in issue of RM0.20 par each ('000)	690,409	N/A	690,409	N/A
Basic earning/ (loss) per share (sen)	<u>(4)</u>	<u>N/A</u>	<u>4</u>	<u>N/A</u>

b) Diluted EPS

The diluted loss per share for the current and previous financial period was not presented as there is an anti-dilutive effect arising from the assumed conversion of Employees' Share Option Scheme.

B12 Loss for the Period

	15 months period ended	
	30.09.2015	30.09.2014*
	RM'000	RM'000
Loss for the period/year is arrived at after charging (Continuing operation):		
Amortisation of :		
- development cost	7,238	N/A
- intellectual property	1,669	N/A
Depreciation of plant and equipment	1,397	N/A
Finance costs	10,027	N/A
Share based payment under ESOS	794	N/A
Foreign exchange gain	(401)	N/A
and after crediting :		
Other non-cash items	-	N/A

*Note: No comparison is provided due to the change in financial year end to 31 December 2015.

B13 Comparative Figure

There were no comparative figures for this quarter ended 30 Sept 2015 following the Company's change of financial year end from 30 June to 31 December. Enclosed herewith the quarterly financial results for the period ended 30 September 2014 marked as "Appendix A" for your reference.

B14 Change of financial year end

On 26 January 2015, the Board has approved to change the financial year end from 30 June 2015 to 31 December 2015 and the next financial statements shall be in a period of 18 months, from 1 July 2014 to 31 December 2015.

B15 Authorisation for issue

The interim financial statements were authorised on 26 November 2015 for issue by the Board of Directors.