

## QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2012

## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT PERIOD QUARTER 30/09/2012 RM'000	PRECEDING YEAR CORRESPONDING QUARTER 30/09/2011 RM'000	CURRENT PERIOD TO DATE 30/09/2012 RM'000	PRECEDING YEAR CORRESPONDING PERIOD 30/09/2011 RM'000
Revenue	43,917	N/A	179,295	N/A
Cost of sales	(25,487)	N/A	(100,554)	N/A
Gross profit	18,430	N/A	78,741	N/A
Other operating income	29	N/A	617	N/A
Distribution costs	(346)	N/A	(1,321)	N/A
Administrative expenses	(6,069)	N/A	(22,057)	N/A
Amortisation and depreciation	(1,589)	N/A	(4,747)	N/A
Other expenses	-	N/A	-	N/A
Profit from operations	10,455	N/A	51,233	N/A
Finance income	142	N/A	550	N/A
Finance costs	(571)	N/A	(2,334)	N/A
Profit before taxation	10,026	N/A	49,449	N/A
Taxation	6,759	N/A	(1,606)	N/A
Profit for the period	16,785	N/A	47,843	N/A
Other comprehensive income, net of tax				
Foreign currency translation differences for foreign operations	-	N/A	-	N/A
Total comprehensive income for the period	16,785	N/A	47,843	N/A
Attributable to:				
Owners of the Company	16,785	N/A	47,835	N/A
Non-controlling interest	-	N/A	8	N/A
	16,785	N/A	47,843	N/A
Total comprehensive income attributable to:				
Owners of the Company	16,785	N/A	47,835	N/A
Non-controlling interest	-	N/A	8	N/A
	16,785	N/A	47,843	N/A
Profit per share attributable to owners of the Company:				
a) Basic (sen)	4.20	N/A	12.67	N/A
b) Diluted (sen)	4.20	N/A	12.67	N/A

N/A denotes not applicable.

No comparative figures are presented as this is the fourth quarterly report being announced after the Company listed on the Main Market of Bursa Malaysia Securities Berhad on 23 February 2012.

The Unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Proforma Consolidated Financial Information and the Accountants' Report for the ten (10) months financial period ended 31 July 2011 as disclosed in the Prospectus of the Company dated 31 January 2012 and the accompanying explanatory notes attached to the interim financial statements.

## QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2012

## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	UNAUDITED AS AT END OF CURRENT QUARTER 30/09/2012 RM'000	AUDITED AS AT PRECEDING FINANCIAL YEAR ENDED 30/09/2011 RM'000
<b>Non-Current Assets</b>		
Property, plant and equipment	151,021	N/A
Property development costs	10,894	N/A
Investment property	3,283	N/A
Goodwill	3	N/A
Deferred tax assets	27,026	N/A
<b>Total Non-Current Assets</b>	192,227	N/A
<b>Current Assets</b>		
Property development costs	23,355	N/A
Amount due from customers	4,325	N/A
Inventories	5,464	N/A
Trade and other receivables	74,473	N/A
Fixed deposits with licensed banks	9,030	N/A
Cash and bank balances	13,039	N/A
<b>Total Current Assets</b>	129,686	N/A
<b>Total Assets</b>	321,913	N/A
<b>Equity and Liabilities</b>		
Share capital	80,000	N/A
Share premium	37,582	N/A
Reserves	81,793	N/A
	199,375	N/A
Non-controlling interest	199	N/A
<b>Total Equity</b>	199,574	N/A
<b>Non-Current Liabilities</b>		
Borrowings	29,626	N/A
Deferred tax liabilities	-	N/A
<b>Total Non-Current Liabilities</b>	29,626	N/A
<b>Current Liabilities</b>		
Trade and other payables	64,168	N/A
Amount due to customers	3,271	N/A
Amount due to directors	285	N/A
Borrowings	15,269	N/A
Provision for taxation	9,720	N/A
<b>Total Current Liabilities</b>	92,713	N/A
<b>Total Equity and Liabilities</b>	321,913	N/A
Net assets per share (RM)	0.50	N/A

N/A denotes not applicable.

No comparative figures are presented as this is the fourth quarterly report being announced after the Company listed on the Main Market of Bursa Malaysia Securities Berhad on 23 February 2012.

The Unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the Proforma Consolidated Financial Information and the Accountants' Report for the ten (10) months financial period ended 31 July 2011 as disclosed in the Prospectus of the Company dated 31 January 2012 and the accompanying explanatory notes attached to the interim financial statements.

## QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2012

## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	Attributable to Owners of the Company						
	Share Capital RM'000	Share Premium RM'000	Retained Profits RM'000	Revaluation Reserves RM'000	Total RM'000	Non-Controlling Interest RM'000	Total Equity RM'000
12 months year ended 30 September 2012							
As at 1 October 2011	2,000	-	103,922	2,271	108,193	191	108,384
Total comprehensive income for the year	-	-	47,835	-	47,835	8	47,843
	2,000	-	151,757	2,271	156,028	199	156,227
<b>Transactions with owners</b>							
Shares issued pursuant to:							
- Bonus issue	66,000	-	(66,000)	-	-	-	-
- Public issue	12,000	39,600	-	-	51,600	-	51,600
Share issue and listing expenses	-	(2,018)	(2,235)	-	(4,253)	-	(4,253)
Dividend paid	-	-	(4,000)	-	(4,000)	-	(4,000)
Total transactions with owners	78,000	37,582	(72,235)	-	43,347	-	43,347
As at 30 September 2012	80,000	37,582	79,522	2,271	199,375	199	199,574

No comparative figures are presented as this is the fourth quarterly report after the Company listed on the Main Market of Bursa Malaysia Securities Berhad on 23 February 2012.

The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Proforma Consolidated Financial Information and the Accountants' Report for the ten (10) months financial period ended 31 July 2011 as disclosed in the Prospectus of the Company dated 31 January 2012 and the accompanying explanatory notes attached to the interim financial statements.

## QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2012

## UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

	CURRENT PERIOD TO DATE 30/09/2012 RM'000	PRECEDING YEAR CORRESPONDING PERIOD 30/09/2011 RM'000
<b>Cash Flows From Operating Activities</b>		
Profit before taxation	49,449	N/A
Adjustments for :		
Depreciation of property, plant and equipment	5,310	N/A
Depreciation of investment properties	53	N/A
Interest expenses	2,217	N/A
Interest income	(550)	N/A
Operating profit before changes in working capital	56,479	N/A
Net change in current assets	(11,177)	N/A
Net change in current liabilities	3,919	N/A
Cash generated from operations	49,221	N/A
Interest paid	(2,217)	N/A
Interest received	550	N/A
Net tax paid	(8,542)	N/A
<b>Net cash flows generated from operating activities</b>	39,012	N/A
<b>Cash Flows From Investing Activities</b>		
Shares issued pursuant to public issue	51,600	N/A
Share issue and listing expenses	(4,253)	N/A
Movement of fixed deposits with licensed banks	(6,195)	N/A
Purchase of property, plant and equipments	(64,833)	N/A
<b>Net cash flows used in investing activities</b>	(23,681)	N/A
<b>Cash Flows From Financing Activities</b>		
Net drawdown/(repayment) of borrowings	(8,378)	N/A
Dividend paid	(4,000)	N/A
<b>Net cash flows used in financing activities</b>	(12,378)	N/A
Net change in cash and cash equivalents	2,953	N/A
Cash and cash equivalents at beginning of financial year	5,342	N/A
Cash and cash equivalents at end of financial year	8,295	N/A
Cash and cash equivalents at the end of the financial year comprise the following:		
	As at 30/09/2012 RM'000	As at 30/09/2011 RM'000
Cash and bank balances	13,039	N/A
Bank overdrafts	(4,744)	N/A
	8,295	N/A

N/A denotes not applicable.

No comparative figures are presented as this is the fourth quarterly report being announced after the Company listed on the Main Market of Bursa Malaysia Securities Berhad on 23 February 2012.

The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Proforma Consolidated Financial Information and the Accountants' Report for the ten (10) months financial period ended 31 July 2011 as disclosed in the Prospectus of the Company dated 31 January 2012 and the accompanying explanatory notes attached to the interim financial statements.

**QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2012**

**NOTES TO THE FINANCIAL STATEMENTS**

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**A1 Accounting Policies and Basis of Preparation**

The interim financial report is unaudited and is prepared in accordance with Financial Reporting Standards ("FRS") 134 "Interim Financial Reporting" and paragraph 9.22 of the Bursa Malaysia Securities Berhad Listing Requirements.

This is the fourth interim financial report on the consolidation results for the fourth quarter ended 30 September 2012 announced by the Group in compliance with the Listing Requirements and as such, there are no comparative figures for the preceding financial year's corresponding period.

The interim financial statements should be read in conjunction with the Proforma Consolidated Financial Information and the Accountants' Report for the ten (10) months financial period ended 31 July 2011 as disclosed in the Prospectus of the Company dated 31 January 2012 and the accompanying explanatory notes attached to the interim financial statements.

These explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of the Group since the financial period ended 31 July 2011.

The accounting policies and methods of computation adopted by the Group in this interim financial statements are consistent with those adopted in the Prospectus dated 31 January 2012 except for the changes in accounting policies and presentation resulting from the adoption of relevant FRSs, amendments to FRSs and IC Interpretations that are effective for the financial periods beginning on or after 1 January 2011 and 1 July 2011 respectively.

The adoption of the above FRSs, amendments and interpretations did not cause impact on the financial statements of the Group.

The Group has not applied the following relevant new FRS and amendments to FRSs issued by Malaysian Accounting Standards Board ("MASB"):-

Effective for the financial periods beginning on or after 1 January 2012

FRS 124	Related Party Disclosures
Amendments to FRS 1	Severe Hyperinflation and Removal of Fixed Dates for First-Time Adopters
Amendments to FRS 7	Disclosures - Transfers of Financial Assets
Amendments to FRS 112	Deferred Tax : Recovery of Underlying Assets

Effective for the financial periods beginning on or after 1 July 2012

Amendments to FRS 101	Presentation of Items of Other Comprehensive Income
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The initial adoptions of the above amended FRSs are not expected to have any significant impact on the financial statements of the Group.

**Convergence of FRSs with the International Financial Reporting Standards**

On 19 November 2011, the MASB issued the new Malaysian Financial Reporting Standards ("MFRS") framework, consisting of accounting standards which are in line with the International Financial Reporting Standards ("IFRS") issued by International Accounting Standard Board ("IASB").

**QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2012**

**NOTES TO THE FINANCIAL STATEMENTS**

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**A1 Accounting Policies and Basis of Preparation (Cont'd)**

**Convergence of FRSs with the International Financial Reporting Standards (Cont'd)**

The MFRS framework is to be applied by all Non-Private Entities for annual period 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 (herein referred to "Transitional Entities").

Transitional Entities will be allowed to defer adoption of the new MFRS Framework for an additional one year. Consequently, adoption of the MFRS Framework by Transitional Entities will be mandatory for annual periods on or after 1 January 2013.

The Group falls within the scope of definition of Transitional Entities and have opted to defer adoption of the new MFRS Framework. Accordingly, the Group will be required to prepare consolidated financial statements using the MFRS Framework in its first MFRS financial statements for the financial year ended 30 September 2014. In presenting its first MFRS financial statements, the Group will be required to restate comparative financial statements to amounts reflecting the application of MFRS Framework. The majority of the adjustments required on transition will be made retrospectively against retained profits brought forward. The Group expects to be in a position to fully comply with the requirements of the MFRS Frameworks for the financial year ended 30 September 2014.

**IC Interpretation 15 - Agreements for the Construction of Real Estate**

The MASB has on 19 November 2011 announced that IC Interpretation 15 shall be withdrawn from the FRS Framework for application for annual period beginning on and after 1 January 2012 in light of its decision for the Transitional Entities as mentioned in foregoing paragraph above. IC Interpretation 15 will be operative for the Group's financial period beginning on or after 1 October 2013 when the Group adopts the MFRS Framework for the first time.

This Interpretation clarifies when and how revenue and related expenses from the sale of a real estate unit should be recognised if an agreement between a developer and a buyer is reached before the construction of the real estate is completed. Furthermore, the Interpretation provides guidance on how to determine whether an agreement is within the scope of MFRS 111 Construction Contracts or MFRS 118 Revenue.

The Group currently recognises revenue arising from property development projects using the stage of completion method. Upon the adoption of IC Interpretation 15, the Group may be required to change its accounting policy to recognise such revenues at completion, or upon or after delivery. The Group is in the process of making an assessment of the impact of this Interpretation.

**A2 Report of the Auditors**

The auditors' report on preceding year's audited financial statements was not subject to any qualification.

**A3 Seasonality or Cyclicity of Operations**

The results of the property development segment for the current quarter under review were not materially affected by seasonal or cyclical factors. As for the leisure and hospitality segment, its results normally peak during major festivities, public holidays and school holiday seasons.

**QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2012**

**NOTES TO THE FINANCIAL STATEMENTS**

**A4 Unusual Items Due to Their Nature, Size or Incidence**

There were no unusual items affecting assets, liabilities, equity, net income or cash flow for the current financial year ended 30 September 2012.

**A5 Changes in Estimates**

There were no changes in estimates of amounts reported in prior financial year, which have material impact in the current financial year ended 30 September 2012.

**A6 Debts and Equity Securities**

There were no issuance, cancellation, repurchase, resale and repayment of debts and equity securities in the current quarter under review.

**A7 Dividends Paid**

A first interim single tier dividend of 1 sen per ordinary share of RM0.20 each amounting to RM4,000,000 in respect of the financial year ended 30 September 2012 was paid on 28 June 2012.

**A8 Segment Reporting**

Segment results for the financial year ended 30 September 2012 are as follows:-

Descriptions	Property Development RM'000	Leisure and Hospitality RM'000	Others RM'000	Eliminations RM'000	Consolidated RM'000
<b>Revenue</b>					
External sales	124,005	55,290	-	-	179,295
Inter-segment sales	148,670	-	5,562	(154,232)	-
Total Revenue	272,675	55,290	5,562	(154,232)	179,295
<b>Results</b>					
Operating segment results	46,571	9,145	(4,483)		51,233
Finance income	337	-	213		550
Finance costs	(341)	(1,801)	(192)		(2,334)
Profit before taxation	46,567	7,344	(4,462)		49,449
Taxation	(13,267)	11,935	(274)		(1,606)
Profit for the year	33,300	19,279	(4,736)		47,843

**A9 Valuation of Property, Plant and Equipment and Investment Properties**

There were no changes in the valuation on property, plant and equipment and investment properties in the current quarter under review.

**QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2012****NOTES TO THE FINANCIAL STATEMENTS**

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**A10 Material Events Subsequent to the end of the Financial Period**

Sentoria Alfa Sdn Bhd ("SAFSB"), a subsidiary of the Company, had on 2 November 2012 received an approval letter from the State Secretary of Pahang on its application for additional 3 parcels of land totalling 180 acres. The total consideration is RM37.15 million. These parcels of land are adjoining the Company's existing land in Bukit Gambang Resort City ("BGRC") in Pahang. Of these 180 acres acquired, 50 acres would be used for further expansion of Bukit Gambang Safari Park (currently under construction), 50 acres for tourism-related retail commercial development, and the balance 80 acres for residential and support industries.

**A11 Changes in the Composition of the Group**

On 23 April 2012, Sentoria Themeparks and Resorts Sdn Bhd ("STRSB"), a wholly-owned subsidiary of the Company has incorporated a new wholly-owned subsidiary, namely, Star Wholesale Sdn Bhd ("SWSB"), a private limited company incorporated in Malaysia under Companies Act, 1965.

SWSB was incorporated with an issued and paid-up share capital of RM2 divided into 2 ordinary shares of RM1.00 each.

**A12 Contingent Assets and Liabilities**

There were no contingent assets and liabilities for the current quarter under review.

**A13 Capital Commitments**

The outstanding capital commitments at the end of current quarter are as follows:

	30/09/2012 RM'000
Amount authorised and contracted for	48,631
Amount authorised but not contracted for	2,844

**A14 Significant Related Party Transactions**

Transactions with directors of the Company and subsidiary companies and companies in which they have interests:

	01/10/2011 to 30/09/2012 RM'000
(a) Agency fee paid to persons connected to a director	150
(b) Progress billings issued to a company in which certain directors have interests	2,435
(c) Rental paid to companies in which certain directors have interests	245
(d) Rental paid to persons connected to a director	48
(e) Sales to a company in which certain directors have interests	71



**QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2012**

**NOTES TO THE FINANCIAL STATEMENTS**

**B1 Review of Performance**

	Current Quarter Ended 30/09/2012 RM million	Current Quarter Ended 30/09/2011 RM million	Cumulative Year To Date 30/09/2012 RM million	Cumulative Year To Date 30/09/2011 RM million
<b>Revenue</b>				
Property development	32.93	N/A	124.01	N/A
Leisure and hospitality	10.99	N/A	55.29	N/A
Others	-	N/A	-	N/A
	43.92	N/A	179.30	N/A
<b>Profit before taxation</b>				
Property development	11.84	N/A	46.57	N/A
Leisure and hospitality	(1.48)	N/A	7.34	N/A
Others	(0.33)	N/A	(4.46)	N/A
	10.03	N/A	49.45	N/A

For the fourth quarter ended 30 September 2012, the Group reported revenue of RM 43.92 million, of which the Property Development segment contributed approximately 75% or RM 32.93 million, while the Leisure and Hospitality segment contributed the balance of 25% or RM 10.99 million. The Group's profit before taxation stood at RM 10.03 million, of which the Property Development segment contributed RM 11.51 million (inclusive of others segment balance), offset by the loss before taxation of RM 1.48 million from the Leisure and Hospitality segment. The lower profitability of the Leisure and Hospitality segment is consistent with the seasonal off-peak period during the fasting month.

For the 12 months year ended 30 September 2012, the Group reported revenue of RM 179.30 million, of which the Property Development segment contributed approximately 69% or RM 124.01 million, while the Leisure and Hospitality segment contributed the balance of 31% or RM 55.29 million. Group profit before taxation stood at RM 49.45 million, of which Property Development segment contributed approximately 85% or RM 42.11 million (inclusive of others segment balance), while the Leisure and Hospitality segment contributed the balance of 15% or RM 7.34 million.

No comparative figures are presented for the previous corresponding quarter and year as the Group is within the first year of preparation of consolidated quarterly results for Bursa Malaysia Securities Berhad.

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

The Group's fourth quarter revenue of RM 43.92 million was 14% higher than RM 38.49 million in the immediate preceding quarter. Nonetheless, profit before taxation of RM 10.03 million was lower than RM 15.07 million in the immediate preceding quarter. In the third quarter results, the Group had the contribution of its property development segment whereby the sale of certain parcels of land recorded a higher percentage of profit margin as compared to other types of developments undertaken by the Group in the current quarter. The lower profitability in the fourth quarter was also attributed to the seasonal factor in the Leisure and Hospitality segment during the fasting month.

**QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2012**

**NOTES TO THE FINANCIAL STATEMENTS**

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**B3 Prospects**

a) Property Development Division

The Group expects the performance of its property development division to continue to be positive as the Group plans to launch new projects with the current land banks in the next financial year. Furthermore, as stated in note A10 above, the Group has continued to secure new land banks for future development. These efforts are anticipated to enhance the Group's financial performance in the future financial years.

a) Leisure and Hospitality Division

The Group expects the performance of this segment to be favourable in the next financial year. This is in light of the commencement of Arabian Bay Resort since October 2012, which not only increases BGRC's accommodation capacity to 1,866 rooms but also boasts of a purpose-built MICE Centre for additional facilities for meetings, incentives, conventions and exhibitions. The upcoming attractions in BGRC will also boost the growth prospects of this segment.

**B4 Variance of Actual Profit from Profit Forecast or Profit Guarantee**

The Company did not announce any profit forecast or profit guarantee for the current quarter under review.

**B5 Taxation**

	Current Quarter Ended 30/09/2012 RM'000	Current Quarter Ended 30/09/2011 RM'000	Cumulative Year To Date 30/09/2012 RM'000	Cumulative Year To Date 30/09/2011 RM'000
Current income tax	4,906	N/A	13,541	N/A
Deferred taxation	(11,665)	N/A	(11,935)	N/A
	(6,759)	N/A	1,606	N/A

The Group's effective tax rate for the current quarter under review is lower than the statutory tax rate of 25%. This is mainly because the Group enjoys a tax incentive on its Leisure and Hospitality segment thus giving rise to a reduced effective tax rate.

**B6 Profits/(Losses) on Sale of Unquoted Investments and/or Properties**

There were no sales of unquoted investments or properties for the current quarter under review.

**B7 Purchase or Disposal of Quoted Securities**

There were no purchases or disposal of quoted securities by the Group for current quarter under review.

**QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2012**

**NOTES TO THE FINANCIAL STATEMENTS**

**B8 Status of Corporate Proposal**

The actual utilisation of proceeds as at 30 September 2012 is as follows:-

Purpose of Utilisation	Estimated time frame for utilisation from date of Listing	Proposed utilisation RM'000	Actual utilisation RM'000	Deviation		Explanations
				Amount RM'000	%	
(i) Repayment of bank borrowings	6 months	11,200	10,078	1,122	10.0	(a)
(ii) Purchase of property, plant and equipment	12 months	9,000	9,000	-	-	(b)
(iii) Working capital	12 months	27,700	22,687	-	-	(c)
(iv) Estimated listing Expenses	Immediate	3,700	4,253	(553)	(14.9)	(a)
		51,600	46,018			

Notes:-

- (a) The excess/(deficit) in the utilisation of repayment to bank borrowings and listing expenses will be adjusted to the amount allocated for working capital.
- (b) The amount has been fully utilised at end of this quarter.
- (c) The unutilised proceeds raised from the Public Issue are expected to be fully utilised within the 12 months timeframe expiring on 22 February 2013.

**B9 Group Borrowings**

The Group's borrowings, all of which are denominated in Ringgit Malaysia (RM) as at 30 September 2012 are as follows:

	Short term Secured RM'000	Long term Secured RM'000	Total RM'000
Bankers acceptances	3,636	-	3,636
Bank overdrafts	4,744	-	4,744
Hire purchase creditors	541	1,564	2,105
Term loans	6,348	28,062	34,410
	15,269	29,626	44,895

**QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2012**

**NOTES TO THE FINANCIAL STATEMENTS**

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**B10 Off Balance Sheet Financial Instruments**

There were no off balance sheet financial instruments entered by the Group as at the date of this quarterly report.

**B11 Material Litigation**

The Group is not engaged in any material litigation and is not aware of any legal proceeding that might materially affect the financial position or business of the Group.

**B12 Realised and Unrealised Profits or Losses**

The breakdown of retained profits of the Group as at the reporting date into realised and unrealised profits are as follows:

	As at 30/09/2012 RM'000
Total retained profits of the Group	
Realised	66,113
Unrealised	13,967
Less : Consolidation adjustments	(558)
Total Group's retained profits as per consolidated accounts	79,522

The determination of realised and unrealised profits is based on the Guidance on Special Matter No. 1 *Determination of Realised and Unrealised Profits or Losses in the Context of Disclosures Pursuant to Bursa Malaysia Securities Berhad Listing Requirements*, issued by the Malaysian Institute of Accountants.

The disclosure of realised and unrealised profits above is solely for complying with the disclosure requirements stipulated in the directive of Bursa Malaysia and should not be applied for any other purposes.

**B13 Dividends**

- (a) The Directors had declared an interim single tier dividend of 1 sen per ordinary share of RM0.20 each in respect of financial year ended 30 September 2012, which was paid on 28 June 2012.
- (b) The Board of Directors had proposed a final single tier dividend of 1 sen per ordinary share of RM0.20 each for the financial year ended 30 September 2012. The proposed dividend is subject to shareholders' approval at the forthcoming Annual General Meeting. The entitlement date to the final dividends shall be determined by the Board of Directors at the later date.
- (c) The total dividend for the current financial year under review is 2 sen per ordinary share of RM0.20 each.

**QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE FINANCIAL YEAR ENDED 30 SEPTEMBER 2012**

**NOTES TO THE FINANCIAL STATEMENTS**

**B14 Earnings per share**

**(i) Basic Earnings per share**

The calculation of basic earnings per share for the financial year is based on the net profit attributable to owners of the company divided by the weighted average number of ordinary shares outstanding during the financial period.

	Current Quarter Ended 30/09/2012	Current Quarter Ended 30/09/2011	Cumulative Year To Date 30/09/2012	Cumulative Year To Date 30/09/2011
Profit attributable to owners of the Company (RM'000)	16,785	N/A	47,835	N/A
Weighted average number of ordinary shares in issue ('000 shares)	400,000	N/A	377,541	N/A
Basic earnings per share (sen)	4.20	N/A	12.67	N/A

**(ii) Diluted Earnings per share**

Diluted earnings per share were not computed as the Company does not have any dilutive potential ordinary shares in issue as at the end of the current quarter under review before the implementation of ESOS which entails the issuance of up to ten percent (10%) of the issued and paid-up share capital (excluding treasury shares) pursuant to the options to be granted under the ESOS to the Group's eligible directors and employees. As such, the diluted earnings per share are presented as equal to basic earnings per share.

By order of the Board

Dated : 29 November 2012