

BIO OSMO BHD (740838-A)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENTS OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE QUARTER AND YEAR ENDED 31 DECEMBER 2014

RM'000	3 months ended		12 months ended	
	31.12.14 (Unaudited)	31.12.13 (Unaudited)	31.12.14 (Unaudited)	31.12.13 (Unaudited)
Revenue	3,541	564	5,073	7,665
Other income	115	1	115	2,702
Operating expenses	(19,220)	(13,947)	(26,984)	(24,953)
Finance costs	-	(1)	-	1,640
Operating loss before tax	<u>(15,564)</u>	<u>(13,383)</u>	<u>(21,796)</u>	<u>(12,946)</u>
Taxation	-	(3,395)	-	(3,394)
Net loss after tax	<u><u>(15,564)</u></u>	<u><u>(16,778)</u></u>	<u><u>(21,796)</u></u>	<u><u>(16,340)</u></u>
Total comprehensive expense for the year	<u><u>(15,564)</u></u>	<u><u>(16,778)</u></u>	<u><u>(21,796)</u></u>	<u><u>(16,340)</u></u>
Loss attributable to:				
Owners of the Company	(15,383)	(16,623)	(21,429)	(16,024)
Non-controlling interest	<u>(181)</u>	<u>(155)</u>	<u>(367)</u>	<u>(316)</u>
	<u><u>(15,564)</u></u>	<u><u>(16,778)</u></u>	<u><u>(21,796)</u></u>	<u><u>(16,340)</u></u>
Total comprehensive expense attributable to:				
Owners of the Company	(15,383)	(16,623)	(21,429)	(16,024)
Non-controlling interest	<u>(181)</u>	<u>(155)</u>	<u>(367)</u>	<u>(316)</u>
	<u><u>(15,564)</u></u>	<u><u>(16,778)</u></u>	<u><u>(21,796)</u></u>	<u><u>(16,340)</u></u>
Loss per share attributable to Owners of the Company (sen):-				
Basic	(3.10)	(6.46)	(4.57)	(7.47)
Fully diluted*	<u>(3.10)</u>	<u>(6.46)</u>	<u>(4.57)</u>	<u>(7.47)</u>

* The diluted loss per share of the Group is equivalent to the basic loss per share as the diluted loss per share has anti-dilutive effect.

The above condensed consolidated statements of profit or loss and other comprehensive income should be read in conjunction with the audited financial statements for the financial period ended 31 December 2013 and the accompanying explanatory notes attached to these interim financial statements.

BIO OSMO BHD (740838-A)
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CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION AS AT 31 DECEMBER 2014

RM'000	As at 31.12.14 (Unaudited)	As at 31.12.13 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	27,127	43,101
Deferred tax asset	-	128
	<u>27,127</u>	<u>43,229</u>
Current assets		
Inventories	1,061	1,151
Trade receivables	3,261	2,272
Other receivables, deposits and prepayments	1,231	393
Tax recoverable	55	55
Fixed deposits with licensed bank	354	345
Cash on hand and at banks	1,261	2,277
Asset classified as held for sale	1,491	-
	<u>8,714</u>	<u>6,493</u>
TOTAL ASSETS	<u><u>35,841</u></u>	<u><u>49,722</u></u>
EQUITY AND LIABILITIES		
Share capital	99,732	71,072
ICPS	-	19,613
Accumulated losses	(72,325)	(50,896)
Other reserves	2,381	4,946
Equity attributable to Owners of the Company	<u>29,788</u>	<u>44,735</u>
Non-controlling interest	(683)	(316)
TOTAL EQUITY	<u><u>29,105</u></u>	<u><u>44,419</u></u>
Non-current liabilities		
ICPS	-	515
	<u>-</u>	<u>515</u>
Current liabilities		
Trade payables	2,919	904
Other payables and accruals	3,817	3,884
	<u>6,736</u>	<u>4,788</u>
TOTAL LIABILITIES	<u><u>6,736</u></u>	<u><u>5,303</u></u>
TOTAL EQUITY AND LIABILITIES	<u><u>35,841</u></u>	<u><u>49,722</u></u>
Net assets per share attributable to owners of the Company (RM)	<u><u>0.0597</u></u>	<u><u>0.1259</u></u>

The above condensed consolidated statements of financial position should be read in conjunction with the audited financial statements for the financial period ended 31 December 2013 and the accompanying explanatory notes attached to these interim financial statements.

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CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE YEAR ENDED 31 DECEMBER 2014

	<----- Attributable to Owners of the Company ----->					Total	Non- controlling Interest	Total Equity
	Share Capital	Distributable	<----- Non-Distributable ----->					
		Accumulated losses	Share Premium	ICPS	Warrants Reserve			
RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000	
Balance as of 1 Jan 2014	71,072	(50,896)	2,853	19,613	2,093	44,735	(316)	44,419
Conversion of ICPS	20,000	-	-	(19,613)	-	387	-	387
Issuance of shares	8,660	-	-	-	-	8,660	-	8,660
Shares issuance expenses	-	-	(2,565)	-	-	(2,565)	-	(2,565)
Total comprehensive expense for the year	-	(21,429)	-	-	-	(21,429)	(367)	(21,796)
Balance as of 31 December 2014	99,732	(72,325)	288	-	2,093	29,788	(683)	29,105
Balance as of 1 Jan 2013	40,000	(32,779)	2,853	-	-	10,074	-	10,074
Issuance of shares and ICPS with warrants	31,072	(2,093)	-	19,613	2,093	50,685	-	50,685
Total comprehensive expense for the year	-	(16,024)	-	-	-	(16,024)	(316)	(16,340)
Balance as of 31 December 2013	71,072	(50,896)	2,853	19,613	2,093	44,735	(316)	44,419

The above condensed consolidated statements of changes in equity should be read in conjunction with the audited financial statements for the financial period ended 31 December 2013 and the accompanying explanatory notes attached to these interim financial statements.

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CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE YEAR ENDED 31 DECEMBER 2014

RM'000	12 months ended	
	31.12.14	31.12.13
	(Unaudited)	(Unaudited)
CASH FLOWS USED IN OPERATING ACTIVITIES		
Loss before taxation	(21,796)	(12,946)
Adjustments for:		
Deposits written off	61	8,890
Depreciation of property, plant and equipment	3,425	3,084
Impairment on property, plant and equipment	11,281	-
Impairment on trade receivables	1,974	1,290
Interest expense	-	13
Bad debts recovered	-	(69)
Loss/(gain) on disposal of property, plant and equipment	6	(33)
Incorporation fees	-	2
Interest income	(13)	(11)
Waiver of debts	-	(2,537)
Unrealised gain on foreign currency exchange	(46)	(66)
Operating loss before working capital changes	(5,108)	(2,383)
Decrease in inventories	90	1,336
(Increase)/decrease in receivables	(3,862)	1,610
Increase/(decrease) in payables	1,948	(11,375)
Cash absorbed by from operations	(6,932)	(10,812)
Interest received	4	(6)
Interest paid	-	(13)
Incorporation fees paid	-	(2)
Income tax refunded	-	2
Net cash used in operating activities	(6,928)	(10,831)
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(230)	(249)
Proceeds from disposal of property, plant and equipment	1	33
Net cash used in investing activities	(229)	(216)
CASH FLOWS FROM FINANCING ACTIVITIES		
Repayment of term loan	-	(38,000)
Proceeds from issuance of ordinary shares	8,660	31,072
Proceeds from issuance of ICPS	-	20,000
Shares issuance expenses paid	(2,565)	-
Withdrawal of fixed deposit pledged	-	6
Net cash from financing activities	6,095	13,078
NET (DECREASE)/INCREASE IN CASH AND CASH EQUIVALENTS	(1,062)	2,031
EFFECT OF EXCHANGE RATE CHANGES	46	66
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	2,277	180
CASH AND CASH EQUIVALENTS AT END OF YEAR	1,261	2,277
CASH AND CASH EQUIVALENTS AT END OF THE FINANCIAL PERIOD COMPRISE:		
Cash and bank balances	1,261	2,277
Fixed deposit with licensed banks	354	345
	1,615	2,622
Less : Fixed deposit pledged to licensed banks	(354)	(345)
	1,261	2,277

The above condensed consolidated statements of cash flows should be read in conjunction with the audited financial statements for the financial period ended 31 December 2013 and the accompanying explanatory notes attached to these interim financial statements.

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NOTES TO THE QUARTERLY REPORT ON CONSOLIDATED RESULT FOR THE YEAR ENDED 31 DECEMBER 2014.

A1. BASIS OF PREPARATION

This condensed consolidated interim financial statements (Condensed Report), other than for financial instruments, have been prepared under the historical cost convention. Certain financial instruments have been carried at fair value in accordance to Malaysian Financial Reporting Standard (MFRS) 139 Financial Instruments: Recognition and Measurement.

This condensed consolidated interim financial statements (Condensed Report) have been prepared in accordance with MFRS 134: Interim Financial Reporting and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

This Condensed Report should be read in conjunction with the audited financial statements for the financial period ended 31 December 2013. The explanatory notes attached to the Condensed Report 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 December 2013.

A2. SIGNIFICANT ACCOUNTING POLICIES

The accounting policies adopted in the preparation of the Condensed Report are consistent with those followed in the preparation of the Group's audited financial statements for the financial period ended 31 December 2013, except for the adoption of Amendments to Standards and Issue Committee (IC) interpretations effective as of 1 January 2014.

Adoption of Amendments to Standards and IC Interpretations

The Group has adopted the following Amendments to Standards and IC Interpretations, with a date of initial application of 1 January 2014.

Amendments to MFRS 10	Consolidated Financial Statements - Investment Entities
Amendments to MFRS 12	Disclosure of Interests in Other Entities - Investment Entities
Amendments to MFRS 127	Separate Financial Statements - Investment Entities
Amendments to MFRS 132	Financial Instruments: Presentation - Offsetting Financial Assets and Financial Liabilities
Amendments to MFRS 136	Impairment of Assets - Recoverable Amount Disclosures for Non-Financial Assets
Amendments to MFRS 139	Novation of Derivatives and Continuation of Hedge Accounting
IC Interpretation 21	Levies

The adoption of the above pronouncements did not have any impact on the financial statements of the Group.

Standards issued but not yet effective

At the date of authorisation of the Condensed Report, the following Standards were issued but not yet effective and have not been adopted by the Group:

Effective for financial periods beginning on or after 1 July 2014

Amendments to MFRS 119	Defined Benefit Plans: Employee Contributions
Annual Improvements to MFRSs 2010 - 2012 Cycle	
Annual Improvements to MFRSs 2011 - 2013 Cycle	

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A2. SIGNIFICANT ACCOUNTING POLICIES (CONT'D)

Standards issued but not yet effective (cont'd)

Effective for financial periods beginning on or after 1 January 2016

Amendments to MFRS 10 and MFRS 128	Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
Amendments to MFRS 11	Accounting for Acquisitions of Interest in Joint Operations
Amendments to MFRS 116 and MFRS 138	Clarification of Acceptable Methods of Depreciation and Amortisation
Amendments to MFRS 116 and MFRS 141	Property, plant and equipment - Agriculture: Bearer Plants
Amendments to MFRS 127	Equity Method in Separate Financial Statements
MFRS 14	Regulatory Deferral Accounts
Annual Improvements to MFRSs 2012 - 2014 Cycle	

Effective for financial periods beginning on or after 1 January 2017

MFRS 15	Revenue from Contracts with Customers
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Effective for financial periods beginning on or after 1 January 2018

MFRS 9	Financial Instruments (IFRS 9 issued by International Accounting Standards Board (IASB) in July 2014)
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The Group will adopt the above pronouncements when they become effective in the respective financial periods. These pronouncements are not expected to have any material impact to the financial statements of the Group upon their initial application, except as described below:

MFRS 15 Revenue from Contracts with Customers

MFRS 15 Revenue from Contracts with Customers was issued in September 2014 and establishes a new five-step model that will apply to recognition of revenue arising from contracts with customers. Under this Standard, revenue is recognised at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer. The principle of this Standard is to provide a more structured approach to measuring and recognising revenue.

This Standard is applicable to all entities and will supersede all current revenue recognition requirements under MFRS. Either a full or modified retrospective application is required for annual periods beginning on or after 1 January 2017 with early adoption permitted. The Group is currently assessing the impact of this Standard and plans to adopt this Standard on the required effective date.

MFRS 9 Financial Instruments

In November 2014, the MASB issued the final version of MFRS 9 Financial Instruments, replacing MFRS 139. This Standard made changes to the requirements for classification and measurement, impairment, and hedge accounting. The adoption of this Standard 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.

MFRS 9 Financial Instruments also requires impairment assessments to be based on an expected loss model, replacing the MFRS 139 incurred loss model. Finally, MFRS 9 Financial Instruments aligns hedge accounting more closely with risk management, establish a more principle-based approach to hedge accounting and address inconsistencies and weaknesses in the previous model.

This Standard will come into effect on or after 1 January 2018 with early adoption permitted. Retrospective application is required, but comparative information is not compulsory. The Group is currently assessing the impact of the adoption of this Standard in relation to the new requirements for classification and measurement and impairment, but the requirements for hedge accounting is not relevant to the Group.

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A3. AUDITORS' REPORT ON PRECEDING ANNUAL FINANCIAL STATEMENTS

The preceding financial period's audited financial statements of the Group were not subject to any qualification.

A4. SEASONAL AND CYCLICAL FACTORS

The business operations of the Group are subject to the forces of supply and demand, and thus could display cyclical trends.

A5. UNUSUAL ITEMS AFFECTING ASSETS, LIABILITIES, EQUITY, NET INCOME OR CASH FLOWS

There were no material items of an unusual nature and amount for the current quarter and year ended 31 December 2014 under review.

A6. MATERIAL ESTIMATES AND CHANGES IN ESTIMATES

There were no material changes in the estimates used in the current quarter and year ended 31 December 2014.

A7. ISSUANCES, CANCELLATIONS, REPURCHASES, RESALE AND REPAYMENTS OF DEBT AND EQUITY SECURITIES

There were no issuance and repayment of debt and equity securities, share buy-backs, share cancellations and resale of treasury shares for the current quarter and year ended 31 December 2014.

A8. DIVIDEND PAID

There were no dividends paid during the current and previous corresponding quarter.

A9. SEGMENTAL INFORMATION

Segment information is primarily presented in respect of the Group's business segment which is based on the Group's management and internal reporting structure. Management monitors the operating results of its business segment separately for the purpose of making decision about resource allocation and performance assessment.

(a) Business segment

The principal activities of the Group are those engaged in business of processing, manufacturing and selling drinking water which are substantially within a single business segment. As such, segmental reporting by business segment is deemed not necessary.

(b) Other segment

No other segmental information such as geographical segment, segment assets, segment liabilities and segment results is presented as the Group is principally involved in the manufacturing industry and operates from Malaysia only.

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A9. SEGMENTAL INFORMATION (CONT'D)

(c) Major customers

Revenue from major customers with revenue equal or more than 10% of the Group revenue are as follows:

	3 months ended		12 months ended	
	31.12.14	31.12.13	31.12.14	31.12.13
Major customers				
- Customer A	1,156	-	1,156	-
- Customer B	917	-	917	-
- Customer C	515	-	515	-
- Customer D	441	12	522	1,069
- Customer E	96	-	595	-
- Customer F	-	89	-	1,694
- Customer G	-	18	-	1,304
- Customer H	-	-	-	1,010

A10. VALUATION OF PROPERTY, PLANT AND EQUIPMENT

The Group's factory land and building located in Batu Pahat were revalued to reflect their current market prices during the financial year ended 31 December 2014. The revaluation resulted an impairment of approximately RM 1.8 million for the said property.

A11. EVENTS AFTER THE REPORTING PERIOD

There was no material event subsequent to the end of the reporting period.

A12. RELATED PARTY TRANSACTION

There were no material related party transaction during the quarter and year ended 31 December 2014.

A13. CHANGES IN THE COMPOSITION OF THE GROUP

Other than disclosed below, there were no changes in the composition of the Group during the quarter and year ended 31 December 2014.

The Company had on 19 February 2014 acquired 100% equity interest in Sinaran Strategik Sdn. Bhd. ("Sinaran") (Co. No. 1043077-V) for a total cash consideration of RM 2.00, and hence, Sinaran became a wholly-owned subsidiary company of Bio Osmo Berhad, and subsequently changed its name to Al Maurid Oil & Gas Sdn. Bhd.

A14. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

There were no contingent liabilities and assets as at the date of this report.

A15. CAPITAL COMMITMENT

There were no capital commitment by the Group during the financial period under review.

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ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS OF BURSA SECURITIES

B1. REVIEW OF PERFORMANCE

For the current quarter under review, the Group registered a revenue of RM 3.541 million and loss after tax of RM 15.564 million as compared with a revenue of RM 0.564 million and loss after tax of RM 16.778 million during the corresponding quarter of the previous financial period ended 31 December 2013. The surge in Group's revenue was primary due to the Group's effort to regain customers' support, resulted in increase in cost of sales accordingly. In no small part due to the flood situation in the east coast states of Peninsular Malaysia, the demand of drinking water in those areas has increased significantly during the quarter.

Although the customers' support has shown recovery in the last quarter of financial year 2014, production level was still below the optimum level. As a result, the Group remained in a loss position during the current quarter.

The losses incurred by the Group during the current quarter was predominantly due to the impact of the RM13.255 million one-off non-cash adjustments namely, impairment of trade receivables (RM 1.974 million) and impairment of property, plant and equipment (RM11.281 million). Without these one-time write offs, the Group would have only incurred a loss after tax of RM2.309 million during the quarter under review.

B2. MATERIAL CHANGES IN LOSS BEFORE TAXATION AGAINST THE IMMEDIATE PRECEDING QUARTER

For the current quarter under review, the Group reported a 7.12 times increase in revenue to RM 3.541 million, compared to RM 0.497 million recorded during the immediate preceding quarter. The Group reported a loss after taxation of RM 15.306 million against loss after taxation of RM 1.429 million during the immediate preceding quarter.

B3. CURRENT PROSPECTS

The last several months of 2014 staged a clear sign of a gradual recovery in the Group's revenue. The management is confident that the trend will prevail into 2015. With the upward trend in sales, the management is hopeful to see positive contribution in the foreseeable future. Nonetheless, the Board is well aware of the continued stiff competition and margin erosion due to rising operating costs, hence will remain cautiously optimistic for the drinking water business.

As such, the Board will continue to seek suitable new business ventures to complement the existing core business, possibly through a merger and acquisition exercise, as this will help create a new income stream for the Group.

B4. PROFIT FORECAST

There was no profit forecast for the period under review was required.

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B5. LOSS BEFORE TAXATION

Loss before taxation have been determined after charging/(crediting) amongst other items the following:-

RM '000	3 months ended		12 months ended	
	31.12.14	31.12.13	31.12.14	31.12.13
Deposits written off	61	8,890	61	8,890
Depreciation of property, plant and equipment	898	844	3,425	3,084
Bad debts recovered	-	-	-	(69)
Impairment on trade receivables	1,974	1,290	1,974	1,290
Impairment on property, plant and equipment	11,281	-	11,281	-
Incorporation fees	-	-	-	4
(Gain)/loss on foreign currency exchange:				
- unrealised	(100)	16	(46)	(66)
- realised	(1)	-	1	68
Loss/(gain) on disposal of property, plant and equipment	6	(13)	6	(33)
Interest expense	-	-	-	13
Interest income	(2)	(3)	(13)	(11)
Waiver of debts	-	-	-	(2,537)

Other than the above, the items listed under Appendix 9B Note 16 of the Listing Requirement of Bursa Malaysia Securities Berhad are not applicable.

B6. TAXATION

RM '000	3 months ended		12 months ended	
	31.12.14	31.12.13	31.12.14	31.12.13
Income Tax				
- over provision	-	-	-	1
Deferred tax assets	-	(3,395)	-	(3,395)

Domestic income tax is calculated at the Malaysian statutory income tax rate of 25% of the estimated assessable profit for the financial period. In the Budget Speech 2014, the Government announced that the domestic corporate tax rate would be reduced to 24% from the current financial period's rate of 25% with effect from year of assessment of 2016.

B7. ACCUMULATED LOSSES

RM '000	As at	As at
	31.12.14	31.12.13
Realised	(84,751)	(62,942)
Unrealised	46	43
	<u>(84,705)</u>	<u>(62,899)</u>
Consolidation adjustments	12,380	12,003
Total accumulated losses	<u><u>(72,325)</u></u>	<u><u>(50,896)</u></u>

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B8. CORPORATE PROPOSAL

The corporate proposals that occurred during the quarter and year ended 31 December 2014 are as follows:-

- (a) The Company had on 13 January 2014 announced the completion of conversion of 100.0 million Irredeemable Convertible Preference Shares ("ICPS") of RM 0.20 each to 100,000,000 ordinary shares of RM 0.20 each. The new ordinary shares were listed on Bursa Securities on 15 January 2014 and hence, it resulted in an increase of the issued and paid-up capital of the Company from RM 71.072 million or 355,360,000 ordinary shares to RM 91.072 million or 455,360,000 ordinary shares.
- (b) The Company had on 4 March 2014 announced the proposed private placement of up to 48,036,000 new ordinary shares of RM 0.20 each, representing up to 10% of the issued and paid-up share capital of the Company. The stage of completion were as follows:-
 - (i) On 9 June 2014, issuance of 10,000,000 new ordinary shares of RM 0.20 each;
 - (ii) On 23 June 2014, issuance of 11,800,000 new ordinary shares of RM 0.20 each;
 - (iii) On 18 September 2014, issuance of 5,000,000 new ordinary shares of RM 0.20 each;
 - (iv) On 2 October 2014, issuance of 5,000,000 new ordinary shares of RM 0.20 each; and
 - (v) On 14 October 2014, issuance of 11,500,000 new ordinary shares of RM 0.20 each.

The Company had on 14 October 2014 announced that the Board does not intend to place the remaining Placement Shares to potential investors. As a result, the Private Placement is deemed completed as of 14 October 2014.

- (c) The Company had on 29 May 2014 announced the following corporate proposals which have not been completed as of the date of authorisation of these financial statements:-
 - (i) proposed acquisition of 980,000 ordinary shares of RM 1.00 each in Bayam Enterprise Sdn. Bhd. ("Bayam") for a cash consideration of up to RM 17.15 million ("Proposed Acquisition"); and
 - (ii) proposed diversification of the principal activities of Bio Osmo and its subsidiaries ("Bio Group") to include the provision of catering and hospitality services and other support services to the oil and gas ("O&G") industry pursuant to the proposed acquisition ("Proposed diversification").

However, the Company had on 3 December 2014 announced that the Company and the Vendors had mutually agreed to terminate the Share Sale Agreement. Therefore, the Company decided not to pursue the Proposed diversification into the oil and gas related service industry.

- (d) The Company had on 2 September 2014 announced that its wholly-owned subsidiary, Amshore Holdings Sdn. Bhd. ("Amshore") has on the same date entered into a Sale and Purchase Agreement ("the SPA") with BTL Element Sdn. Bhd. ("BTL") for the disposal of two (2) pieces of properties together with all factories and buildings erected thereon for a total sale consideration of RM 3.0 million and on such terms and conditions as stated in the SPA.

B9. GROUP BORROWINGS

The Group did not have any borrowings as at the end of the reporting period.

B10. MATERIAL LITIGATION

The Group did not have any material litigation as at the end of the reporting period.

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B11. DERIVATIVE FINANCIAL INSTRUMENT

The Group did not have any derivative financial instrument as at the end of the reporting period.

B12. OFF BALANCE SHEET FINANCIAL INSTRUMENT

As at the end of the financial period and up to the date of this announcement, there is no off balance sheet financial instrument which has a material impact to the financial statement under review.

B13. DIVIDEND PAYABLE

No interim dividend has been declared for the current financial period to date.

B14. LOSS PER SHARE ("LPS")

	3 months ended		12 months ended	
	31.12.14	31.12.13	31.12.14	31.12.13
Net loss attributable to Owners of the Company (RM '000)	(15,383)	(16,623)	(21,429)	(16,024)
Number of ordinary shares in issue ('000)	496,981	257,416	469,097	214,472
Basic LPS (sen)	(3.10)	(6.46)	(4.57)	(7.47)
Diluted LPS (sen)	(3.10)	(6.46)	(4.57)	(7.47)

B15. AUTHORISED FOR ISSUE

The condensed consolidated interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the Directors on 27 February 2015.