



**CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND
OTHER COMPREHENSIVE INCOME FOR THE QUARTER ENDED 30 SEPTEMBER 2016**
(The figures have not been audited)

	CURRENT		YEAR TO DATE	
	3 months ended	3 months ended	12 months ended	12 months ended
	30.09.2016	30.09.2015	30.09.2016	30.09.2015
	RM'000	RM'000	RM'000	RM'000
Revenue	5,684	7,796	63,052	63,328
Cost of sales	(6,395)	(7,412)	(37,216)	(40,035)
Gross (loss)/profit	(711)	384	25,836	23,293
Other income	973	3,108	1,682	3,788
Administrative expenses	(4,211)	(5,325)	(13,587)	(12,179)
Selling and marketing expenses	(1,566)	(1,673)	(6,449)	(6,579)
Other expenses	(588)	(568)	(2,416)	(2,652)
Operating (loss)/profit	(6,103)	(4,074)	5,066	5,671
Finance costs	(180)	(206)	(765)	(771)
Share of profit of associates	133	35	197	35
(Loss)/profit before tax	(6,150)	(4,245)	4,498	4,935
Tax income/(expenses)	1,063	16	(2,048)	(2,053)
(Loss)/profit for the period/year	(5,087)	(4,229)	2,450	2,882
Other comprehensive (expenses)/income that will subsequently be reclassified to profit or loss:				
Foreign currency translation	(251)	-	(604)	182
Other comprehensive (expenses)/income that will not subsequently be reclassified to profit or loss:				
Post-employment benefit net of tax	(74)	-	(74)	-
Total comprehensive (expenses)/income for the period	(5,412)	(4,229)	1,772	3,064
(Loss)/profit attributable to:				
Owners of the Company	(5,004)	(4,171)	2,459	2,480
Non-controlling interests	(83)	(58)	(9)	402
	(5,087)	(4,229)	2,450	2,882
Total comprehensive (expenses)/income attributable to:				
Owners of the Company	(5,316)	(4,172)	1,836	2,580
Non-controlling interests	(96)	(57)	(64)	484
	(5,412)	(4,229)	1,772	3,064
(Loss)/earnings per share attributable to owners of the Company :				
Basic (Sen)	(5.07)	(4.22)	2.49	2.51
Diluted (Sen)	(5.07)	(4.22)	2.49	2.51

The unaudited Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements for the year ended 30 September 2015 and the accompanying notes attached to the Interim Financial Statements.



CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2016
(The figures have not been audited)

	As at 30.09.2016 RM'000	As at 30.9.2015 RM'000 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	60,171	59,986
Investment properties	1,953	1,953
Intangible assets	252	330
Investment in associates	209	16
Other Investments	1,027	1,027
Deferred tax assets	3,980	2,889
	<u>67,592</u>	<u>66,201</u>
Current assets		
Inventories	35,061	33,475
Trade receivables	13,846	14,089
Other receivables	976	1,139
Prepayment	885	1,035
Tax recoverable	410	2,071
Cash and bank balances	18,898	17,035
	<u>70,076</u>	<u>68,844</u>
TOTAL ASSETS	<u>137,668</u>	<u>135,045</u>
EQUITY AND LIABILITIES		
Current liabilities		
Short term borrowings	1,723	1,795
Trade Payables	7,212	6,946
Other Payables	17,902	14,962
Tax Payable	644	282
	<u>27,481</u>	<u>23,985</u>
Non current liabilities		
Long term borrowings	13,192	14,934
Deferred tax liabilities	2,462	2,185
	<u>15,654</u>	<u>17,119</u>
Total liabilities	<u>43,135</u>	<u>41,104</u>
Equity attributable to owners of the parent		
Share capital	50,000	50,000
Treasury shares	(1,453)	(1,408)
Reserve	-	549
Retained earnings	45,291	44,041
	<u>93,838</u>	<u>93,182</u>
Non-controlling interests	695	759
Total equity	<u>94,533</u>	<u>93,941</u>
TOTAL EQUITY AND LIABILITIES	<u>137,668</u>	<u>135,045</u>
Net assets per share attributable to owners of the parent (RM)	<u>0.9781</u>	<u>0.9712</u>

The unaudited Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the year ended 30 September 2015 and the accompanying explanatory notes to the Interim Financial Statements.



**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE QUARTER ENDED 30 SEPTEMBER 2016**
(The figures have not been audited)

	Share Capital	Treasury Shares	Reserve	Retained Earnings	Total	Non - Controlling Interests	Total Equity
	RM ' 000	RM ' 000	RM ' 000	RM ' 000	RM ' 000	RM ' 000	RM ' 000
At 1 October 2015	50,000	(1,408)	549	44,041	93,182	759	93,941
Total comprehensive income	-	-	(549)	2,385	1,836	(64)	1,772
Dividend	-	-	-	(1,209)	(1,209)	-	(1,209)
Own shares acquired (treasury shares)	-	(45)	-	-	(45)	-	(45)
Effect of changes in accounting for post-employment benefit	-	-	-	74	74	-	74
At 30 September 2016	50,000	(1,453)	-	45,291	93,838	695	94,533
At 1 October 2014	50,000	(1,408)	449	43,496	92,537	264	92,801
Total comprehensive income	-	-	100	2,480	2,580	484	3,064
Dividend	-	-	-	(1,935)	(1,935)	-	(1,935)
Ordinary shares contributed by minority shareholders of a subsidiary	-	-	-	-	-	20	20
Acquisition of minority interest	-	-	-	-	-	(9)	(9)
At 30 September 2015	50,000	(1,408)	549	44,041	93,182	759	93,941

The unaudited Condensed Consolidated Statement of Changes In Equity should be read in conjunction with the audited financial statements for the year ended 30 September 2015 and the Notes to the Interim Financial Statements.



CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED 30 SEPTEMBER 2016
(The figures have not been audited)

	12 months ended	
	30.09.2016 RM'000	30.09.2015 RM'000
Cash flows from operating activities		
Profit before tax	4,498	4,935
Adjustments for non-cash items	3,808	1,057
Operating profit before working capital changes	8,306	5,992
Net change in current assets	(2,240)	(4,694)
Net change in current liabilities	3,656	(7,284)
Cash generated from/(used in) operations	9,722	(5,986)
Tax paid (net of tax refunded)	(842)	(2,854)
Interest paid	(765)	(771)
Net cash from/(used in) operating activities	8,115	(9,611)
Cash flows from investing activities		
Acquisition of shares in subsidiary	-	(9)
Interest received	295	211
Proceeds from disposal of property, plant and equipment	38	149
Purchase of property, plant and equipment	(2,798)	(3,164)
Purchase of intangible assets	-	(390)
Purchase of other investment	-	(1,000)
Net cash used in investing activities	(2,465)	(4,203)
Cash flows from financing activities		
Dividend paid on ordinary shares	(1,209)	(1,935)
Issuance of ordinary shares of subsidiary to non-controlling interest	-	20
Proceeds from term loans	-	13,950
Proceeds from finance leases	-	1,539
Purchase of treasury shares	(45)	-
Repayment of obligation under finance leases	(504)	(1,989)
Repayment of term loans	(1,310)	(1,024)
Short term deposit with licensed bank	(200)	-
Net cash (used in)/from financing activities	(3,268)	10,561
Net increase/(decrease) in cash and cash equivalents	2,382	(3,253)
Effect of exchange rate changes	(719)	(12)
Cash and cash equivalents at beginning of period	16,835	20,100
Cash and cash equivalents at end of period	18,498	16,835

Cash and cash equivalents at the end of the period comprise the following:

	12 months ended	
	RM'000	RM'000
Cash on hand and at banks	14,854	14,784
Fixed deposits	3,644	2,051
	18,498	16,835

The unaudited Condensed Consolidated Statement of Cash Flow should be read in conjunction with the audited financial statements for the year ended 30 September 2015 and the Notes to the Interim Financial Statements.



A: EXPLANATORY NOTES PURSUANT TO FINANCIAL REPORTING STANDARD 134

1. Basis of preparation

The interim financial statements are unaudited and have been prepared in accordance with the reporting requirements of Malaysian Financial Reporting Standards (“MFRSs”) 134: Interim Financial Reporting issued by the Malaysian Accounting Standards Board (“MASB”) and Paragraph 9.22 Main Market Listing Requirements of the Bursa Malaysia Securities Berhad (“Bursa Securities”).

The interim financial statements should be read in conjunction with the audited financial statements for financial year ended 30 September 2015. The 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 year ended 30 September 2015.

2. Significant accounting policies

The accounting policies and methods of computation adopted by the Group in these interim financial statements are consistent with those adopted in the financial statements for the year ended 30 September 2015. At the beginning of the current financial year, the Group adopted amendments to MFRSs and IC interpretations (“IC Int”) which are mandatory for the financial period beginning on or after 1 October 2015.

Initial application of the amendments to the standards and IC Int did not have material impact to the financial statements.

Standard Issued But Not Yet Effective

At the date of authorisation of these interim financial statements, the Group has not applied the following MFRSs that have been issued by the Malaysian Accounting Standards Board (“MASB”) but are not yet effective for the Group:

MFRS and Amendments to MFRSs effective 1 January 2016:

MFRS 14 Regulatory Deferral Accounts

Amendments to MFRS 10: Consolidated Financial Statements and MFRS 128 Investments in Associates and Joint Ventures: Sale or contribution of assets between an investor and its associate or joint venture

Amendments to MFRS 10: Consolidated Financial Statements, MFRS 12 Disclosure of Interests in Other Entities and MFRS 128 Investments in Associates and Joint Venture: Investment Entities – Applying the Consolidation Exception

Amendments to MFRS 11: Joint Arrangements: Accounting for acquisitions of interests in joint operations

Amendments to MFRS 101: Presentation of Financial Statements: Disclosure Initiative

Amendments to MFRS 116: Property, Plant and Equipment and MFRS 138 Intangible Assets: Clarification of acceptable methods of depreciation and amortisation

Amendments to MFRS 116: Property, Plant and Equipment and MFRS 141 Agriculture: Agriculture - Bearer Plants

Amendments to MFRS 127: Consolidated and Separate Financial Statements: Equity Method in Separate Financial Statements

Annual Improvements to MFRSs 2012-2014 Cycle, including the amendments to:

MFRS 5 Non-current Assets Held for Sale and Discontinued Operations: Changes in methods of disposal

MFRS 7 Financial Instruments-Disclosure: Servicing contracts

MFRS 7 Financial Instruments-Disclosure: Applicability of the amendments to MFRS 7 to the condensed interim financial statements

MFRS 119 Employee Benefits: Discount rate-regional market rate

MFRS 134 Interim Financial Reporting: Disclosure of Information "elsewhere in the interim financial report"

Amendments to MFRS effective 1 January 2017:

Amendments to MFRS 107 Statement of Cash Flows: Disclosure Initiative

Amendments to MFRS 112 Income Taxes: Recognition of Deferred Tax Assets for Unrealised Losses



MFRS and Amendments to MFRS effective 1 January 2018:

MFRS 9 Financial Instruments (IFRS 9 issued by IASB in July 2014)

MFRS 15 Revenue from Contracts with Customers

Amendments to MFRS 7 Financial Instruments-Disclosures: Mandatory effective date of MFRS 9 and transitional disclosures

Amendments to MERS 2 Classification and measurement of Share-based payment transactions

Amendments to MFRS effective 1 January 2019

MFRS 16 Leases

MFRS 2,5, 10,11,14,15,16,127 and 134 are not applicable to the Group's operations.

The initial application of the above standards, amendments and interpretation are not expected to have any financial impacts to the financial statements, except for:

MFRS 9 Financial Instruments

MFRS 9 replaces MFRS 139 Financial Instruments: Recognition and Measurement and all previous version of MFRS 9. The new standard introduces extensive requirements and guidance for classification and measurement of financial assets and financial liabilities which fall under scope of MFRS 9, new "expected credit loss model" under the impairment of financial assets and greater flexibility has been allowed in hedge accounting transactions.

Upon adoption of MFRS 9, financial assets will be measured at either fair value or amortised cost. It is also expected that the Group's investment in unquoted shares will be measured at fair value through other comprehensive income.

The adoption of MFRS 9 will result in a change of accounting policy. The Group is currently examining the financial impact of adopting MFRS 9.

MFRS 15 Revenue from Contracts with Customers

MFRS 15 presents new requirements for the recognition of revenue, replacing the guidance of MFRS 111 Construction Contracts, MFRS 118 Revenue, IC Interpretation 13 Customer Loyalty Programmes, IC Interpretation 15 Agreements for Construction of Real Estate, IC Interpretation 18 Transfers of Assets from Customers and IC Interpretation 131 Revenue – Barter Transaction Involving Advertising Services. The principles in MFRS 15 provide a more structured approach to measuring and recognizing revenue. It establishes a new five-step model that will apply to revenue arising from contracts with customers. Under MFRS 15 revenue is recognised at an amount that reflects the consideration to which an entity expects to be entitled in exchanged for transferring goods or services to a customer.

The Group is currently examining the financial impact of adopting MFRS 9 and MFRS 15 which will be effective for annual financial periods beginning on or after 1 January 2018.

MFRS 16 Leases

MFRS 16 replaces MFRS 117 Leases. MFRS 16 eliminates the distinction between finance and operating leases for lessees. As off-balance sheet will no longer be allowed except for some limited practical exemptions, all leases will be brought onto the statement of financial position by recognising a "right-of-use" asset and a lease liability. In other words, for a lessee that has material operating leases, the assets and liabilities reported on its statement of financial position are expected to be different compared with the current position.

The Group is currently assessing the impact of MFRS 16 and plans to adopt the new standards on the required effective date of 1 January 2019.

3. Auditors' report on preceding annual financial statements

The auditors' report on the financial statements for the year ended 30 September 2015 was not subject to qualification.



4. Comments about seasonal or cyclical factors

The Group is basically involved in the production and distribution of books. In relation to our academic books, school terms will have impact on revenue and margin.

The bulk of revenue of the Group comes from 1st quarter of our financial year (October 2015 to December 2015) before school term reopened. The revenue cycle is expected to drop in other quarters, in which the goods returns are usually higher in 3rd and 4th quarter of the financial year.

The 4th quarter of the financial year (July 2016 to September 2016) is expected to be the period of heavy production and promotion. However, the revenue starts picking up towards the end of our 4th quarter and the momentum is well carried forward to the 1st quarter of our next financial year before school term reopens again.

5. Unusual items due to their nature, size and incidence

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

6. Changes in estimates

There were no changes to the estimates that have a material effect in the current quarter under review.

7. Debts and equity securities

Treasury Shares

On 18 May 2016, the Company has transacted share buy back of 1,000 ordinary shares at RM0.56 from the open market. The share buy back transaction had resulted the increase of ordinary shares being held as treasury shares by the Company to a total of 3,272,100 with the carrying amount of RM1,408,162 for the period ended of 30 June 2016.

Subsequently on 27 July 2016 and 2 August 2016, the Company has transacted share buy back of 33,500 and 50,000 ordinary shares at RM0.535 and RM0.529 respectively from the open market. The share buy back transaction had resulted the increase of ordinary shares being held as treasury shares by the Company to a total of 3,355,600 with the carrying amount of RM1,452,900 for the financial year ended of 30 September 2016.

The buyback transactions were financed through internally generated funds. The shares purchased were held as treasury in accordance with Section 67A of the Company Act 1965. None of the treasury shares are held were resold or cancelled during the period ended 30 June 2016.

Other than as mentioned above, there are no issuance, cancellation, repurchase, resale or repayment of debts and equity securities for the current quarter.

8. Dividends

A single tier final dividend of 1.25 sen per ordinary share of RM0.50 each amounting to RM1,209,115 in respect of the financial year ended 30 September 2015 was paid on 28 April 2016.



9. Segment information

	Quarter ended		Financial year ended	
	30.09.2016	30.09.2015	30.09.2016	30.09.2015
	RM'000	RM'000	RM'000	RM'000
Segment Revenue				
<u>Revenue</u>				
Publishing	3,608	5,811	54,662	54,900
Printing	3,257	3,560	12,810	13,977
Education	131	27	454	253
Others	741	1,822	13,586	5,294
Total revenue including inter segment sales	7,737	11,220	81,512	74,424
Elimination of inter-segment sales	(2,053)	(3,424)	(18,460)	(11,096)
Total revenue	<u>5,684</u>	<u>7,796</u>	<u>63,052</u>	<u>63,328</u>
<u>Segment Results</u>				
Publishing	(6,759)	(4,830)	3,444	3,627
Printing	399	592	679	1,204
Education	(47)	(175)	(215)	(195)
Others	304	339	1,158	1,035
Total operating profit	<u>(6,103)</u>	<u>(4,074)</u>	<u>5,066</u>	<u>5,671</u>

10. Valuation of property, plant and equipment

There were no revaluation of property, plant and equipment during the quarter under review.

11. Subsequent events

There are no subsequent events from the end of the financial year to 28 November 2016.

12. Changes in the composition of the Group

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

13. Changes in contingent liabilities or contingent assets

There were no material changes in contingent liabilities and contingent assets since the last statements of financial position as at 30 September 2015.

14. Capital commitments

There were no capital commitments for the purchase of property, plant and equipment not provided for in the interim financial statements as at 30 September 2016.

15. Significant related party transactions

The following are significant related party transactions:

	Quarter ended		Financial year ended	
	30.09.2016	30.09.2015	30.09.2016	30.09.2015
	RM'000	RM'000	RM'000	RM'000
Purchase of production papers	2,682	3,521	7,256	9,101
Rental expense	19	19	76	70
	<u>2,701</u>	<u>3,540</u>	<u>7,332</u>	<u>9,171</u>



B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

16. Performance review (YTD Q4 2016 vs YTD Q4 2015)

The Group reported consolidated revenue of RM63.1 million for the current year ended 30 September 2016 as compared to RM63.3 million for the corresponding year ended 30 September 2015. The consolidated revenue decreased by RM0.2 million or equivalent to 0.4% for the financial year under review.

The decrease of consolidated revenue by RM0.2 million was mainly due to decrease in revenue for overseas subsidiary company.

The Group reported a profit after tax of RM2.5 million for the current year ended 30 September 2016 as compared to RM2.9 million for the comparative year ended 30 September 2015. The decrease in consolidated profit after tax for the year under review by RM0.4 million was mainly due to inventory impairment expenses being provided for overseas subsidiary company.

Publishing Segment still remains as a main contributor towards the profitability of the Group for the current year.

Publishing Segment

During the current year, Publishing Segment generated revenue of RM54.7 million for the current year ended 30 September 2016 as compared to RM54.9 million for the comparative year ended 30 September 2015. Publishing Segment recorded operating profit of RM3.4 million in the current year compared to RM3.6 million in the comparative year, a decrease of RM0.2 million.

The decrease of operating profit of RM0.2 million was mainly due to decrease in revenue for overseas subsidiary company.

Printing Segment

The Printing Segment generated a total revenue of RM12.8 million in the current year as compared to a total revenue of 13.9 million for the comparative year ended 30 September 2015.

The Printing Segment recorded a operating profit on RM0.7 million for the current year as compared to RM1.2 million in the comparative year, and decrease RM0.5 million was mainly due to reduction in printing jobs. Printing segment recorded higher operating profit in last comparative quarter due to additional order form printing jobs resulting from GST implementation.

Education Segment

During the current year, the Education Segment generated a total revenue of RM454,000 as compared to a total revenue of RM253,000 for the comparative year ended 30 September 2015.

The Education Segment remains as a minor segment within the Group, a component that still yields no profit since its inception. The Education Segment recorded operating loss of RM215,000 compared to loss of RM195,000 in the comparative year.

However, Education Segment still plays a role to complement the Group in promoting a greater brand name for public awareness.

Other Segment

The Other Segment generated revenue of RM13.6 million in the current year as compared to RM5.3 million for the comparative year ended 30 September 2015, and the significant increase of RM8.3 million was mainly due to settlement of debts between inter-companies and declaration of dividend-in-kind by its subsidiaries.



17. Comparison of current quarter with preceding quarter results (Q4 2016 vs Q3 2016)

The Group reported a loss before tax of RM5.1 million for the current quarter ended 30 September 2016 as compared to the profit before tax of RM2.2 million generated in the preceding quarter ended 30 June 2016. The loss before tax during this quarter is in line with the business trend and annual cyclical order as explained in Note 4.

18. Commentary of prospects

The Group will continue to look for opportunities to maintain its competitive advantage against other market players by penetrating into new markets and pursuing the development and registration of new products for both local and overseas market. Nevertheless, the Group will remain focused in managing its operating costs effectively.

Despite competitiveness of this industry and slow down in country economy, the Board will strive towards more satisfactory Group's performance for the financial year ending 30 September 2017.

19. Profit forecast and profit guarantee

The Group has not issued any profit guarantee during the current quarter under review.

20. Taxation

	Quarter ended		Financial year ended	
	30.09.2016 RM'000	30.09.2015 RM'000	30.09.2016 RM'000	30.09.2015 RM'000
Income tax:				
Malaysian	1,365	1,110	(2,570)	(704)
Overseas	42	592	(294)	-
Deferred tax:				
Malaysian	(534)	(1,032)	726	(695)
Overseas	190	(654)	90	(654)
Total income tax expenses	<u>1,063</u>	<u>16</u>	<u>(2,048)</u>	<u>(2,053)</u>

The effective tax rate of the Group for the financial period is higher than the statutory tax rate principally due to certain expenses incurred during the period which are not deductible for tax purposes.

21. Corporate proposals

Refer to the announcements made on 23 February 2016, 3 February 2016, 23 February 2016, 27 January 2016 and 28 December 2015 on proposed establishment of an employees' share option scheme ("ESOS") of up to 15% of the issued and paid-up capital of Pelangi Publishing Group Bhd ("PPG") (excluding treasury shares) for its eligible employees and Directors and proposed purchase by PPG of up to 10% of its issued and paid-up capital during the approved period, the effective date for the ESOS has been fixed on 1 August 2016 pursuant to Paragraph 6.43 of the Main Market Listing Requirements of Bursa Securities.

22. Borrowings and debt securities

	As at 30.09.2016		
	Secured RM'000	Unsecured RM'000	Total RM'000
Short term	1,723	-	1,723
Long term	13,192	-	13,192
	<u>14,915</u>	<u>-</u>	<u>14,915</u>



23. Changes in material litigation

As at the date of this report, there are no material litigations that have material effect to the Group.

24. (Loss)/earnings per share

a) Basic

The basic (loss)/earnings per share for the quarter and cumulative year to date are computed as follows:

	Quarter ended		Financial year ended	
	30.09.2016 RM'000	30.09.2015 RM'000	30.09.2016 RM'000	30.09.2015 RM'000
Net (loss)/profit for the year (RM'000)	<u>(5,004)</u>	<u>(4,171)</u>	<u>2,459</u>	<u>2,480</u>
Weighted average number of Ordinary shares in issue ('000)	<u>98,729</u>	<u>98,744</u>	<u>98,729</u>	<u>98,744</u>
(Loss)/earnings per share (Sen)	<u>(5.07)</u>	<u>(4.22)</u>	<u>2.49</u>	<u>2.51</u>

b) Diluted

The diluted (loss)/earnings per share is the same as the basic (loss)/earnings per share, as there are no potential dilutive ordinary shares outstanding as reporting date.

25. Notes to the condensed consolidated statement of comprehensive income

The following items have been (credited)/charged in arriving at (loss)/profit before tax:

	Quarter ended		Financial year ended	
	30.09.2016 RM'000	30.09.2015 RM'000	30.09.2016 RM'000	30.09.2015 RM'000
a) Interest income	(113)	(46)	(295)	(211)
b) Other income	(860)	(3,062)	(1,387)	(3,577)
c) Interest expense	180	206	765	771
d) Depreciation and amortisation	676	614	2,744	2,740
e) Provision for and write off receivables	602	387	437	403
f) Provision/(Reversal) for and write off of inventories	595	(597)	595	103
g) Loss/(gain) on disposal of property, plant and equipment	19	(8)	23	(147)
h) Gain on foreign exchange	(730)	(1,478)	(521)	(2,788)
i) Impairment of asset	-	-	-	-
j) Derivative gain	-	-	-	-
k) Exceptional items	-	-	-	-



26. Realised and unrealised profit

The retained earnings as at reporting date are analysed as follows:

	As at 30.09.2016 RM'000	As at 30.09.2015 RM'000
Holding Company & its Subsidiaries		
Realised	66,484	68,594
Unrealised	2,114	1,215
	<u>68,598</u>	<u>69,809</u>
Associates		
Realised	(161)	(354)
Unrealised	-	-
	<u>68,437</u>	<u>69,455</u>
Consolidation adjustments	<u>(23,146)</u>	<u>(25,414)</u>
	<u><u>45,291</u></u>	<u><u>44,041</u></u>

27. Authorisation for issue

The interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the Directors in accordance with a resolution of the Directors on 28 November 2016.