

INTERIM FINANCIAL STATEMENTS

*- For the Quarter and Period of Nine Months
Ended 30th September 2018 -*

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**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE QUARTER AND PERIOD ENDED 30 SEPTEMBER 2018**
(The figures have not been audited)

	Note	3 months ended 30 September		9 months ended 30 September	
		2018 RM	2017 RM	2018 RM	2017 RM
Continuing Operations					
Revenue	9	49,260,954	54,214,141	149,263,084	197,027,982
Cost of sales		(41,278,216)	(34,091,510)	(135,371,345)	(145,805,179)
Gross profit		<u>7,982,738</u>	<u>20,122,630</u>	<u>13,891,739</u>	<u>51,222,803</u>
Distribution expenses		(2,373,971)	(5,535,525)	(7,272,705)	(13,841,044)
Administrative expenses		(9,329,121)	(11,690,360)	(30,248,742)	(34,225,778)
Other operating income	10	920,457	971,812	3,117,854	3,269,662
Other operating expenses		(37,227)	(152)	(41,326)	(10,505)
Result from operating activities		<u>(2,837,125)</u>	<u>3,868,405</u>	<u>(20,553,181)</u>	<u>6,415,138</u>
Finance cost	10	(3,100,939)	(1,306,999)	(5,059,520)	(2,916,194)
(Loss) / Profit before taxation	10	<u>(5,938,064)</u>	<u>2,561,406</u>	<u>(25,612,701)</u>	<u>3,498,944</u>
Tax expense	21	(461,382)	(667,197)	(1,015,447)	(909,725)
(Loss) / Profit and total comprehensive (expense) / income for the period	9	<u>(6,399,446)</u>	<u>1,894,209</u>	<u>(26,628,148)</u>	<u>2,589,219</u>
(Loss) / Profit and total comprehensive (expense) / income for the period attributable to :					
Owners of the Company		(6,378,791)	1,905,928	(26,604,468)	2,616,940
Non-controlling interests		(20,655)	(11,719)	(23,680)	(27,721)
(Loss) / Profit and total comprehensive (expense) / income for the period		<u>(6,399,446)</u>	<u>1,894,209</u>	<u>(26,628,148)</u>	<u>2,589,219</u>
Basic (loss) / earning per ordinary share (sen)	26	(2.11)	0.62	(8.76)	0.85

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



CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2018
(The figures have not been audited)

	Note	30.09.2018 RM	31.12.2017 RM Restated
Assets			
Non-current assets			
Property, plant and equipment	12	102,016,751	98,702,855
Investment property		36,000,000	36,000,000
Other investments		6,710,691	446,384
Inventories		338,801,338	330,671,602
Deferred tax assets		165,311	190,174
		<u>483,694,091</u>	<u>466,011,015</u>
Current assets			
Inventories		87,189,475	93,100,091
Trade and other receivables		94,632,444	99,339,685
Current tax assets		12,184,077	9,613,339
Deposits with licensed banks		30,134,022	22,162,222
Cash and bank balances		24,813,433	97,592,123
		<u>248,953,452</u>	<u>321,807,460</u>
Total assets		<u><u>732,647,543</u></u>	<u><u>787,818,475</u></u>
Current liabilities			
Trade and other payables		101,319,524	124,723,929
Current tax payable		-	198
Loans and borrowings	23	<u>124,778,035</u>	<u>124,793,845</u>
		<u>226,097,559</u>	<u>249,517,972</u>
Non-current liabilities			
Deferred tax liabilities		270,543	101,407
Loans and borrowings	23	<u>31,169,867</u>	<u>36,461,372</u>
		<u>31,440,410</u>	<u>36,562,779</u>
Total liabilities		<u><u>257,537,968</u></u>	<u><u>286,080,751</u></u>
Share capital		331,019,698	331,019,698
Other reserves			
Impact of changes accounting policies		-	
Retained earnings		<u>144,091,128</u>	<u>170,695,598</u>
		475,110,826	501,715,296
Non-controlling interests		<u>(1,251)</u>	<u>22,428</u>
Total equity		<u><u>475,109,575</u></u>	<u><u>501,737,724</u></u>
Total equity and liabilities		<u><u>732,647,543</u></u>	<u><u>787,818,475</u></u>

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



**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE QUARTER AND PERIOD ENDED 30 SEPTEMBER 2018**
(The figures have not been audited)

	<-----Attributable to owners of the parent----->			Total RM	Non- controlling interests RM	Total equity RM
	Share capital RM	Share premium RM	Retained earnings RM			
As at 1 January 2017, as previously stated	303,854,977	27,164,721	205,978,703	536,998,401	55,852	537,054,253
Impact of changes in accounting policies			(13,951,528)	(13,951,528)		(13,951,528)
As at 1 January 2017, restated	303,854,977	27,164,721	192,027,175	523,046,873	55,852	523,102,725
Total comprehensive income / (loss)	-	-	2,616,943	2,616,943	(27,721)	2,589,222
Dividend paid	-	-	(13,673,813)	(13,673,813)	-	(13,673,813)
As at 30 September 2017	<u>303,854,977</u>	<u>27,164,721</u>	<u>180,970,305</u>	<u>511,990,003</u>	<u>28,131</u>	<u>512,018,134</u>
As at 1 January 2018 as previously stated	331,019,698	-	184,708,198	515,727,896	22,428	515,750,324
Impact of changes in accounting policies			(14,012,601)	(14,012,601)		(14,012,601)
As at 1 January 2018, restated	331,019,698	-	170,695,597	501,715,295	22,428	501,737,723
Total comprehensive income / (loss)	-	-	(26,604,468)	(26,604,468)	(23,680)	(26,628,148)
As at 30 September 2018	<u>331,019,698</u>	<u>-</u>	<u>144,091,128</u>	<u>475,110,826</u>	<u>(1,251)</u>	<u>475,109,575</u>

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



**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW
FOR THE QUARTER AND PERIOD ENDED 30 SEPTEMBER 2018
(The figures have not been audited)**

	Cumulative Quarter	
	Current Period Ended 30-Sep-18 RM	Preceding Period Ended 30-Sep-17 RM
Cash flows from operating activities		
(Loss) / Profit before taxation	(25,612,701)	3,498,944
Adjustments for:		
Non-cash items	(6,466,926)	7,784,177
Non operating items	2,674,020	257,943
Operating (loss) / profit before working capital changes	(29,405,607)	11,541,064
Decrease / (increase) in inventory land held & property development		
Decrease / (increase) in inventory	39,160,778	(15,800,594)
Decrease / (increase) in Trade and other receivables	35,015,984	199,669,714
Decrease / (increase) in inventories	(18,776,021)	147,608
Increase / (decrease) in Trade and other payables	(63,563,353)	(185,897,032)
Cash used in operations	(37,568,219)	9,660,760
Interest paid	(3,166,442)	(329,976)
Taxes paid	(3,493,608)	(13,002,323)
Net cash used in operating activities	(44,228,269)	(3,671,539)
Cash flows from investing activities		
Purchase of property, plant and equipment	(11,091,284)	(16,736,968)
Proceeds from disposal of property, plant and equipment	285,831	94,720
Purchase of other investment	(6,050,777)	-
Dividend received	-	5,932
Interest received	979,164	622,364
Net cash used in investing activities	(15,877,066)	(16,013,952)
Cash flows from financing activities		
Dividends paid to shareholders of the Company	-	(13,673,813)
Drawdown of bankers' acceptance	4,257,347	-
Drawdown of term loan	-	11,506,454
Repayment of borrowings	(11,405,105)	(7,650,798)
Placement/(withdrawal) of pledged deposit	-	71,892
Net changes in finance lease creditors	(309,947)	(1,789,508)
Net cash used in financing activities	(7,457,705)	(11,535,773)
Net decrease in cash and cash equivalents	(67,563,040)	(31,221,264)
Cash and cash equivalents at beginning of the period	94,509,471	53,274,027
Cash and cash equivalents at end of the period	26,946,431	22,052,763
Cash and cash equivalents comprise of the followings:		
Cash and bank balances	24,813,433	38,952,590
Fixed deposit	30,134,022	9,253,797
Overdraft	(21,464,595)	(20,030,784)
	33,482,860	28,175,603
Less: Deposits pledged	(6,536,429)	(6,122,840)
	26,946,431	22,052,763

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



EXPLANATORY NOTES TO THE INTERIM FINANCIAL STATEMENTS FOR THE QUARTER AND YEAR TO DATE ENDED 30 SEPTEMBER 2018

Part A – Explanatory Notes Pursuant to MFRS 134

1. Basis of Preparation

The interim financial statements other than for financial instruments have been prepared under the historical cost convention. Financial instruments have been fair valued in accordance with MFRS 139 Financial Instruments: Recognition and Measurement.

The interim financial statements are unaudited and have been prepared in accordance with the requirements of MFRS 134; Interim Financial Reporting and paragraph 9.22 of the Listing Requirements of the Bursa Malaysia Securities Berhad (“Bursa”).

The interim financial statements should be read in conjunction with the audited financial statements for the year ended 31 December 2017. 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 year ended 31 December 2017.

The financial statements of the Economic Entity have been prepared in accordance with Malaysian Financial Reporting Standards (MFRS), generally accepted accounting principles and the Companies Act, 2016 in Malaysia.

2. Significant Accounting Policies

a) Malaysian Financial Reporting Standards (MFRS)

The interim financial statements of the Group have been prepared in accordance with Malaysian Financial Reporting Standards (“MFRSs”), International Financial Reporting Standards and the Companies Act, 2016 in Malaysia. These are the Group’s first interim financial statements prepared in accordance with MFRSs and MFRS 1, First-time Adoption of Malaysian Financial Reporting Standards has been applied.

In the previous financial years and period, the financial statements of the Group and of the Company were prepared in accordance with Financial Reporting Standards (“FRSs”) in Malaysia.



b) Malaysian Financial Reporting Standards (MFRS Framework)

The Group and the Company are transitioning entities and have elected to apply FRS during the last financial year 2017. The Group is adopting the new IFRS-compliant framework, Malaysian Financial Reporting Standards (“MFRS”) for annual period beginning on 1 January 2018. Upon adoption of MFRS, the Group and the Company will be applying MFRS 1 “First-time Adoption of MFRS”.

The Group has assessed the estimated impact that the initial application of MFRS will have on its consolidated financial statements for year ended 31 December 2017 and the beginning of the earliest period presented, 1 January 2017 as below. The estimated impact on initial application is based on assessment undertaken to date and the actual impacts of adopting the standard may change because the new accounting policies are subject to change until the Group presents its first financial statements that include the date of initial application.

	As previously reported under FRS Framework RM'000	Effect of transitioning to MFRS and reclassification RM'000	As restated under MFRS Framework RM'000
As at 1 January 2017			
Group			
Non-Current Asset			
Land held for property development	302,200	(302,200)	-
Inventories	-	288,526	288,526
Current Assets			
Property development costs	97,923	(97,923)	-
Inventories	22,895	97,923	120,818
Equity			
Retained Earning	233,143	(13,674)	219,469
As at 31 December 2017			
Group			
Non-Current Asset			
Land held for property development	344,437	(344,437)	-
Inventories	-	330,671	330,671
Current Assets			
Property development costs	55,842	(55,842)	-
Inventories	37,505	55,596	93,101
Equity			
Retained Earning	184,708	(14,013)	170,695



3. Auditors' Report on Preceding Annual Financial Statements

The auditors' report on the financial statements for the year ended 31 December 2017 was not subject to any qualification.

4. Unusual Items due to their Nature, Size or Incidence

There were no unusual items affecting assets, liabilities, equity, net income, or cash flows during the current quarter and year to-date.

5. Changes in Estimates

The preparation of the interim financial statements in conformity with Malaysian Financial Reporting Standards ("MFRSs") requires management to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimates are revised and in any future periods affected.

There are no significant areas of estimation uncertainty and critical judgements in applying accounting policies that have significant effect on the amounts recognised in the financial statements.

6. Seasonal or Cyclical Factors

The Group's products and services are generally dependent on the Malaysian economy, government policies and weather conditions (on the construction activities).

7. Dividends

There was no dividend paid during the quarter under review.

8. Debt and Equity Securities

There were no issuances, cancellations, repurchase, resale and repayments of equity securities except for repay of debt in the current quarter.



9. Segmental Information

	Property development RM	Road building and quarrying RM	Engineering and Construction RM	Leisure and Hospitality RM	Other reportable segments RM	Total reportable segments RM	Elimination RM	Consolidated RM
9 months ended 30 September 2018								
Revenue								
External sales	36,442,975	70,409,168	32,741,397	6,636,581	3,032,963	149,263,084	-	149,263,084
Inter-segment sales	98,978	3,520,115	9,760,929	190,155	12,724,660	26,294,837	(26,294,837)	-
Total revenue	36,541,952	73,929,283	42,502,326	6,826,736	15,757,623	175,557,920	(26,294,837)	149,263,084
Segment profit/(loss)	(19,707,641)	2,699,260	1,467,982	(4,154,059)	4,011,948	(15,682,510)	(9,930,191)	(25,612,701)
	RM	RM	RM	RM	RM	RM	RM	RM
3 months ended 30 September 2018								
Revenue								
External sales	8,424,698	28,033,371	10,506,757	2,004,948	291,179	49,260,954		49,260,954
Inter-segment sales	32,993	1,487,340	3,782,652	80,542	5,908,220	11,291,747	(11,291,747)	-
Total revenue	8,457,691	29,520,711	14,289,409	2,085,490	6,199,399	60,552,700	(11,291,747)	49,260,954
Segment profit/(loss)	(5,431,267)	1,394,722	198,213	(1,559,385)	4,436,383	(961,334)	(4,976,730)	(5,938,064)



10. Profit before tax from continuing operations

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

	3 months ended 30 September		9 months ended 30 September	
	2018 RM	2017 RM	2018 RM	2017 RM
Interest income	(490,440)	(304,773)	(1,259,617)	(822,156)
Other income including investment income	(430,017)	(667,329)	(1,858,237)	(2,447,506)
Depreciation and amortization:				
-property, plant and equipment	2,541,459	2,308,676	7,670,621	6,600,052
Property, plant and equipment written off	325,626	68,979	325,626	68,979
Gain on disposal of:				
-property, plant and equipment	25,878	(80,468)	(116,265)	(80,468)
Reversal of impairment:				
-trade receivables	-	(30,000)	-	(110,000)
Interest expense	3,100,939	1,306,803	5,059,520	2,916,194

11. Changes in Composition of the Group

There were no changes in the composition of the Group during the current quarter including business combination, acquisition or disposal of a subsidiary and long term investment, restructuring and discontinued operation.

12. Property, Plant and Equipment

The Group acquired property, plant and equipment worth RM7,258,673 during the quarter under review.

There were no impairment nor reversal of such impairment during the current nine months financial period.

The valuations of property, plant and equipment were brought forward without amendment from the previous audited financial statements.



13. Capital Commitments

The amount of commitments for the purchase of property, plant & equipment not provided for in the interim financial statements as at 30 September 2018 are as follows:

	RM
Approved and contracted for	8,605,918
Approved but not contracted for	1,187,577

14. Changes in Contingent Liabilities

As at 30 September 2018, the Group does not have any contingent liability.

15. Material Subsequent Events to the Reporting Period

There were no material events subsequent to the end of the quarter under review up to the date of this report that have not been reflected in the interim financial statements.

16. Significant Related Party Transactions

	9 months ended 30.09.2018 RM
Progress billings charged to the ultimate holding corporation	-
Rental of quarry land to ultimate holding corporation	100,000
Tributes charged by the ultimate holding corporation	565,671
Estate agency fee charged by a related company, Kumpulan Ladang-Ladang Perbadanan Kedah Sdn. Bhd.	145,219
Revenue from oil palm from related company, Kumpulan Ladang-Ladang Perbadanan Kedah Sdn. Bhd.	1,296,896
Property management paid to a related company, Darulaman Asset Sdn. Bhd	57,865
Insurance paid to a related company, KSDC Insurance Brokers Sdn. Bhd.	2,200,492
	4,366,143



Part B – Explanatory Notes Pursuant to Chapter 9, Appendix 9B of the Listing Requirements of Bursa Malaysia Security Berhad

17. Performance Review

a) Current quarter vs previous year corresponding quarter

For the third quarter ended 30 September 2018, the Group recorded revenue of RM49.3 million. The revenue decreased by 9% compared to RM54.2 million achieved in the same corresponding period of last year. The Group recorded loss before tax of RM5.9 million in the third quarter of 2018 while the Group posted profit before tax of RM 2.6 million in the same corresponding period of last year.

The Group posted lower revenue for the third quarter compared to the same corresponding period of last year due to the continued softness in property market in Kedah.

Performance of the operating business segments for the quarter ended 30 September 2018 compared to the previous year's corresponding quarter are as follows:

Property Division

The softness in property market continued in the third quarter under review. Cautious consumer sentiments coupled with stringent financing requirement have affected property take-up rates.

The Property Division contributed RM8.4 million to Group revenue compared to RM16.5 million previously. The decrease of the revenue was mainly due to low take up rate and sales conversion at Bandar Darulaman and Darulaman Perdana Townships.

Similarly, profit contribution decreased by RM8.1 million compared to the previous year's corresponding period.

Road building and Quarry Division

This Division contributed RM28.0 million to Group revenue compared to RM27.8 million previously, a slight increase of 1%. The division recorded RM1.4 million in profit before tax compared to RM3.9 million profit in the same quarter last year due to higher production cost.

Engineering and Construction Division

Slowdown in construction industry and uncertainties in Government infrastructures spending have affected our Engineering and Construction Division.

The Division provided RM10.5 million to Group revenue compared to RM7.3 million previously. The increase in revenue was due to higher progress from its external projects.



However, the profit contribution from this division has decreased by RM5.2 million compared to the previous year's corresponding period. The previous year's corresponding period was significantly contributed by savings from SADA water treatment plant which is now completed.

Leisure Division

This Division contributed RM2.0 million to Group revenue compared to RM1.7 million previously. The increase in revenue was contributed by higher sales from golfing activities, hotel, food and beverage and the opening of water theme park in Nov 2017.

The division recorded RM1.6 million loss before tax compared to RM0.7 million in the same quarter last year mainly due higher marketing cost to promote new water theme park.

b) Current financial year to date against the previous year corresponding period

For the current financial year to date, the Group recorded revenue of RM149 million compared to RM197 million in the same corresponding period of last year representing a decrease of 24%. The Group recorded loss before tax of RM25.6 million compared to profit before tax of RM3.5 million last year.

The Property Division recorded lower revenue of RM36.4 million compared to RM70 million in 2017 due to the continued softness in property market in Kedah. The Division recorded loss before tax of RM19.7 million for the period compared to RM1.6 million in 2017. The decrease in revenue and profitability for the period was mainly due to deferred launches, low take-up rates and sales conversion at Bandar Darulaman and Darulaman Perdana township.

Road and Quarry Division recorded 11% lower revenue of RM70.4 million compared to RM79.3 million in the previous year. It was mainly due to the lower contribution from road paving activities. Similarly, profit contribution decreased from RM10.5 million in 2017 to RM2.7 million in the same period this year due to the lower revenue and higher production costs.

The Construction Division contributed lower revenue of RM32.7 million compared to RM41.4 million in 2017, mainly due to lower progress from its external projects. The Division recorded lower profit of RM1.5 million compared to RM5.7 million in 2017, due to lower contribution from external projects. The previous year's corresponding period was significantly contributed by savings from SADA water treatment plant which is now completed.

The Leisure Division recorded higher revenue of RM6.6 million compared to RM4.6 million in 2017, due to the opening of a new water theme park in Nov 2017. However, the Division recorded higher loss before tax of RM4.2 million for the period compared to



RM2.7 million in 2017 due to the higher marketing cost to promote the new water theme park.

18. Variation of Results against Preceding Quarter

	Current quarter ended 30 September 2018 RM	Preceding quarter ended 30 June 2018 RM
Revenue	49,260,954	52,981,386
Profit Before Taxation	(5,938,064)	(9,052,701)

The reduction of loss was mainly contributed by cost saving exercise in the operation and production activities.

19. Prospects for the year

After performing better than expected last year growing at 5.9% a year, the Malaysian Institute of Economic Research has predicted that the Malaysian economy to grow at a slower pace this year as well as next year, putting less stress on the domestic demand. The interim data so far are pointing towards slower growth than earlier anticipated. The first quarter GDP grew at 5.4% and further moderated to 4.5% in the second quarter. The latest trade data reflected the sign of a weakened global demand.

Based on the current economic climate, the Group's performance for the current financial year is expected to remain challenging.

The property division expects soft property market sentiment to continue. Based on the NAPIC data for the first quarter of 2018, Kedah recorded 3,593 unsold properties out of 7,455 launched units, making the state with third highest number of overhang units. The division will be focusing on clearing its unsold medium cost to high end residential projects in Bandar Darulaman, Darulaman Perdana and Kuala Kangsar. Besides clearing existing stocks, the division would continue to roll out products that match the market requirement and at the same time managing rising development costs. The Group has approximately 2,200 acres of undeveloped landbank for future development.

Profit contribution from Road and Quarry Division is expected to remain stable based on the current demand for quarry products from Bukit Perak Quarry and Kulim Premix Plant. The division expects steady flow of income from the ongoing road and highway maintenance projects.

The Construction Division will be focusing on completing and delivering all ongoing projects within scheduled time and quality. The division will continue to support the property division in developing affordable houses during the year. Prospective projects are constantly identified that will enable the division to be a key contributor to the Group.



The market for the Leisure Division is expected to remain competitive and challenging.

Based on the current position of the Group, the Board has taken necessary initiatives to implement Business Recovery Plan since second quarter of the year.

20. Variance from Profit Forecast or Profit Guarantee

Not applicable for the financial period ended 30 September 2018.

21. Income Tax Expense

	9 months ended 30 September 2018 RM	9 months ended 30 September 2017 RM
Malaysian income tax	1,015,447	909,725

Income tax expenses for the current quarter was provided for profitable companies within The Group.

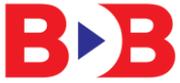
22. Status of Corporate Proposals

There was no outstanding corporate proposal during the quarter under review.

23. Group borrowings and Debt Securities

Total loans and borrowings as at 30 September 2018 were as follows:

	Short-term RM	Long-term RM
Term loans	9,378,474	27,985,922
Sukuk Wakalah	50,000,000	-
Bankers' Acceptance	4,257,347	-
Hire Purchase	2,677,620	3,183,875
Revolving Credit	37,000,000	-
Bank overdraft	21,464,595	-
TOTAL	<u>124,778,036</u>	<u>31,169,867</u>



24. Material Litigation

There is no pending material litigation since the last annual balance sheet date of 31 December 2017.

25. Dividends Payable

No interim dividend has been declared during quarter ended 30 September 2018.

26. Earnings Per Share

a. Basic earnings per share

	9 months ended 30.09.2018 RM	9 months ended 30.09.2017 RM
(Loss)/Profit attributable to owners of the Company	(26,604,468)	2,616,940
Number of ordinary shares in issue	303,854,977	303,854,977
Basic (loss)/earnings per share (sen)	(8.76)	0.85

b. Diluted earnings per share

Not applicable.

27. Authorization for Issue

The interim financial statements were authorized for issue by the Board of Directors in accordance with a resolution of the directors on 28 October 2018.