



# **AEMULUS HOLDINGS BERHAD**

(Company No. 1114009-H)  
("AEMULUS" OR THE "COMPANY")

## **INTERIM FINANCIAL REPORT FOR THE QUARTER ENDED 31 MARCH 2016**

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**AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 MARCH 2016**

	<b>As at End of Current Quarter 31 March 2016 RM'000</b>	<b>As at End of Preceding Financial Year 30 September 2015 RM'000</b>
<b>Assets</b>		
<b>Non-Current Assets</b>		
Property, plant & equipment	5,238	4,333
Intangible assets	13,686	13,686
	18,924	18,019
<b>Current Assets</b>		
Inventories	13,313	11,630
Trade receivables	10,550	9,311
Other receivables, deposits and prepayments	1,234	2,117
Other investment	14,757	646
Fixed deposits with licensed banks	6,451	1,434
Cash and bank balances	5,407	32,859
	51,712	57,997
<b>TOTAL ASSETS</b>	<b>70,636</b>	<b>76,016</b>
<b>EQUITY</b>		
Share capital	43,885	43,885
Reserves	2,246	2,256
Retained profits	20,672	22,069
	66,803	68,210
<b>Non-Current Liabilities</b>		
Borrowings	-	128
<b>Current Liabilities</b>		
Trade payables	2,354	4,004
Other payables, provisions and accruals	1,134	3,375
Provision for warranty	276	261
Borrowings	-	5
Provision for taxation	69	33
	3,833	7,678
<b>TOTAL LIABILITIES</b>	<b>3,833</b>	<b>7,806</b>
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>70,636</b>	<b>76,016</b>
Net assets per share attributable to owners of the Company(RM) <sup>(b)</sup>	0.15	0.16

**AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS  
AT 31 MARCH 2016 (cont'd)**

*Notes:*

- (a) The unaudited condensed Consolidated Statement of Financial Position should be read in conjunction with the audited financial statements for the financial period ended 30 September 2015 and the interim notes attached to this interim financial report.*
- (b) Based on the number of shares of 438,850,000 ordinary shares of RM0.10 each as disclosed in Note B11.*

**AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE QUARTER ENDED 31 MARCH 2016**

	Individual Quarter		Cumulative Quarter	
	Current Year	Preceding Year	Current Year	Preceding Year
	Quarter	Corresponding	To Date	Corresponding
	31 March 2016	31 March 2015	31 March 2016	31 March 2015
	RM'000	RM'000	RM'000	RM'000
Revenue	7,788	N/A	10,492	N/A
Cost of sales	(3,519)	N/A	(4,610)	N/A
Gross profit	4,269	N/A	5,882	N/A
Other income	215	N/A	474	N/A
Administrative expenses	(3,392)	N/A	(6,868)	N/A
Other expenses	(576)		(784)	
Profit / (loss) from operation	516	N/A	(1,296)	N/A
Finance costs	(8)	N/A	(18)	N/A
Profit /(loss) before taxation	508	N/A	(1,314)	N/A
Taxation	(27)	N/A	(83)	N/A
<b>Profit / (loss) for the period</b>	<b>481</b>	<b>N/A</b>	<b>(1,397)</b>	<b>N/A</b>
Foreign currency translation differences arising from foreign operation	(6)	N/A	(10)	N/A
<b>Total comprehensive profit/ (loss) for the period</b>	<b>475</b>	<b>N/A</b>	<b>(1,407)</b>	<b>N/A</b>
<b>Profit /(loss) for the period attributable to:</b>				
Owners of the company	481	N/A	(1,397)	N/A
Non-controlling interest	-	N/A	-	N/A
	<b>481</b>	<b>N/A</b>	<b>(1,397)</b>	<b>N/A</b>
<b>Total comprehensive income /(loss) for the period attributable to:</b>				
Owners of the company	475	N/A	(1,407)	N/A
Non-controlling interest	-	N/A	-	N/A
	<b>475</b>	<b>N/A</b>	<b>(1,407)</b>	<b>N/A</b>
Earnings /(loss) per share:-				
Basic (sen) <sup>(c)</sup>	0.11	N/A	(0.32)	N/A
Diluted (sen)	N/A	N/A	N/A	N/A

**AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND  
OTHER COMPREHENSIVE INCOME FOR THE QUARTER ENDED 31 MARCH 2016  
(cont'd)**

Notes:

*N/A Not applicable*

- (a) The Unaudited Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the audited financial statements for the financial period ended 30 September 2015 and the interim notes attached to this interim financial report.*
- (b) No comparative figures for the preceding year corresponding quarter and preceding year corresponding period are available as this is only the fourth interim report on the consolidated results announced by the Company in compliance with the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities") ("ACE LR").*
- (c) Based on number of shares in issue of 438,850,000 ordinary shares of RM0.10 each as disclosed in Note B11.*

**AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31 MARCH 2016**

	<b>Current Year To Date 31 March 2016 RM'000</b>	<b>Preceding Corresponding period 31 March 2015 RM'000</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Loss before taxation	(1,314)	N/A
Adjustments for:		
Depreciation	380	N/A
Property, plant and equipment written off	1	N/A
Interest expenses	18	N/A
Interest income	(335)	N/A
Dividend income	(110)	N/A
Provision for warranty	15	N/A
Unrealised loss on foreign exchange	247	N/A
Operating loss before changes in working capital	(1,098)	N/A
Increase in receivables	(556)	N/A
Decrease in payables	(4,034)	N/A
Increase in inventories	(1,683)	N/A
Cash used in operations	(7,371)	N/A
Interest paid	(18)	N/A
Tax paid	(55)	N/A
Net cash used in operating activities	(7,444)	N/A
<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
Acquisition of property, plant and equipment	(1,290)	N/A
Placement of fixed deposits	(17)	N/A
Interest received	335	N/A
Net cash used in investing activities	(972)	N/A
<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
Repayment of borrowings	(132)	N/A
Net cash used in financing activities	(132)	N/A
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>	(8,548)	N/A

**AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31 MARCH 2016 (cont'd)**

	<b>Current Year To Date 31 March 2016 RM'000</b>	<b>Preceding Corresponding period 31 March 2015 RM'000</b>
<b>NET DECREASE IN CASH AND CASH EQUIVALENTS</b>		
	(8,548)	N/A
Effects of changes in exchange rates	206	N/A
<b>CASH &amp; CASH EQUIVALENTS AT BEGINNING PERIOD</b>	33,505	N/A
<b>CASH &amp; CASH EQUIVALENTS AT END OF PERIOD</b>	<b>25,163</b>	<b>N/A</b>
Cash and cash equivalents included in the consolidated statement of cash flows comprise the following balance sheet amounts:		
Other Investment	14,757	
Fixed deposits with licensed banks	6,451	N/A
Cash and bank balances	5,407	N/A
	26,615	N/A
Less: Pledged to licensed banks as securities for banking facilities	(1,452)	N/A
	<b>25,163</b>	<b>N/A</b>

*Notes:*

*N/A Not applicable*

- (a) The Unaudited Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited financial statements for the financial period ended 30 September 2015 and the interim notes attached to this interim financial report.*
- (b) No comparative figures for the preceding year corresponding quarter and preceding year corresponding period are available as this is only the fourth interim report announced by the Company in compliance with ACE LR.*
- (c) Amount for cash & cash equivalents beginning period have been restated to include the other investment for last year.*

**AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)**

**UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE PERIOD ENDED 31 MARCH 2016**

	Attributable to Owners of the Company					Total Equity RM'000
	Share Capital RM'000	Non-distributable		Distributable		
	Share Premium RM'000	Merger Deficit RM'000	Translation Reserve RM'000	Retained Profit RM'000		
<b>At 1 October 2015</b>	<b>43,885</b>	<b>15,210</b>	<b>(12,954)</b>	<b>-</b>	<b>22,069</b>	<b>68,210</b>
Loss for the period	-	-	-	-	(1,397)	(1,397)
Other comprehensive loss for the period - Foreign currency translation differences for foreign operation	-	-	-	(10)	-	(10)
<b>At 31 March 2016</b>	<b>43,885</b>	<b>15,210</b>	<b>(12,954)</b>	<b>(10)</b>	<b>20,672</b>	<b>66,803</b>

*Note:*

- (a) *The Unaudited Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited financial statements for the financial period ended 30 September 2015 and the interim notes attached to this interim financial report.*



**AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)**

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 31 MARCH 2016**

**A. EXPLANATORY NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT FOR THE QUARTER ENDED 31 MARCH 2016**

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**A1. Basis of Preparation**

The interim financial report of Aemulus and its subsidiary (collectively, “the Group”) are unaudited and has been prepared in accordance with Malaysian Financial Reporting Standards (“MFRS”) 134 Interim Financial Reporting issued by the Malaysian Accounting Standards Board (“MASB”) and Paragraph 9.22 and Appendix 9B of the ACE LR.

This is the fourth interim financial report on the consolidated result of the Group announced by the Company in compliance with the ACE LR and as such, there are no comparative figures for the preceding year's corresponding period.

The accounting policies and methods of computation adopted by the Group in this unaudited condensed interim financial report are consistent with those adopted in the annual financial statements of the Group. The interim financial report should be read in conjunction with the audited financial statements for the financial period ended 30 September 2015 and the interim notes attached to this interim financial report.

**A2. Changes in Accounting Policies**

The accounting policies and presentations adopted by the Group are consistent with those adopted for the audited financial statements of the Group for the financial year ended 30 September 2015 except for the following new MFRS, amendments to MFRS and IC Int that have been issued by the MASB but are not yet effective for the Group:-

**MFRS and/or IC Interpretations (Including The Consequential Amendments) Effective Date**

MFRS 14 Regulatory Deferral Accounts	1 January 2016
MFRS 10, MFRS 12 and MFRS 128 Investment Entities: Applying the Consolidation Exception	1 January 2016

**AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)**

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 31 MARCH 2016**

**A. EXPLANATORY NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT FOR THE QUARTER ENDED 31 MARCH 2016 (cont'd)**

<b>MFRS and/or IC Interpretations (Including The Consequential Amendments)</b>	<b>Effective Date</b>
Amendments to MFRS 11 Accounting for Acquisitions of Interests in Joint Operations	1 January 2016
Amendments to MFRS 101 Disclosure Initiative	1 January 2016
Amendments to MFRS 116 and MFRS 138 Clarification of Acceptable Methods of Depreciation and Amortisation	1 January 2016
Amendments to MFRS 116 and MFRS 141 Agriculture: Bearer Plants	1 January 2016
Amendments to MFRS 127 Equity Method in Separate Financial Statements	1 January 2016
Annual Improvements to MFRS 2012-2014 Cycle	1 January 2016
MFRS 9 Financial Instruments	1 January 2018
MFRS 15 Revenue from Contracts with Customers	1 January 2018
Amendments to MFRS 7 Mandatory Date of MFRS 9 and Transition Disclosures	1 January 2018

**Amendments to MFRS (effective date yet to be confirmed):**

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

**A3. Auditors' Report on Preceding Annual Financial Statements**

The auditors' report of the financial statements for the financial period ended 30 September 2015 was not subject to any qualification.

**A4. Seasonal or Cyclical Factors**

The Group's business is subject to the cyclicity of the semiconductor industry.

**A5. Unusual Items**

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

**A6. Material Changes in Estimates**

There were no changes in estimates of amounts reported that have a material effect in the quarter under review.

**AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)**

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 31 MARCH 2016**

**A. EXPLANATORY NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT FOR THE QUARTER ENDED 31 MARCH 2016 (cont'd)**

**A7. Debt and Equity Securities**

There were no issuance, cancellation, repurchase, resale and repayment of debts and equity securities.

**A8. Dividend Paid**

No dividend was paid in the current financial quarter.

**A9. Segmental Reporting**

The Group's revenue is recognised based on the sales of its automated test equipment ("ATE") and its related services which consist of provision of maintenance services for the Group's ATE, consultancy services for printed circuit board design and others.

**Business Activities**

Revenue	Individual Quarter		Cumulative Quarter	
	3 months ended	3 months ended	6 months ended	6 months ended
	31 March 2016	31 March 2015	31 March 2016	31 March 2015
	RM'000	RM'000	RM'000	RM'000
ATE	7,265	N/A	9,677	N/A
Related services	523	N/A	815	N/A
	<u>7,788</u>	<u>N/A</u>	<u>10,492</u>	<u>N/A</u>

**Principal Markets**

Revenue	Individual Quarter		Cumulative Quarter	
	3 months ended	3 months ended	6 months ended	6 months ended
	31 March 2016	31 March 2015	31 March 2016	31 March 2015
	RM'000	RM'000	RM'000	RM'000
Malaysia	1,787	N/A	3,080	N/A
Singapore	51	N/A	104	N/A
China	5,227	N/A	6,174	N/A
United States of America	405	N/A	735	N/A
Other countries	318	N/A	399	N/A
	<u>7,788</u>	<u>N/A</u>	<u>10,492</u>	<u>N/A</u>

**AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)**

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 31 MARCH 2016**

**A. EXPLANATORY NOTES TO THE UNAUDITED INTERIM FINANCIAL REPORT FOR THE QUARTER ENDED 31 MARCH 2016 (cont'd)**

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**A10. Property, Plant and Equipment**

The group has not carried out any valuation of its property, plant and equipment in the current quarter.

**A11. Capital Commitments**

	31 March 2016 RM'000	30 September 2015 RM'000
Approved but not provided for:-		
Purchase of property, plant and equipment	-	314

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**A12. Changes in the Composition of the Group**

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

**A13. Contingent Liabilities and Contingent Assets**

There were no material contingent liabilities or contingent assets to be disclosed as at the date of this report.

**A14. Material Events Subsequent to the End of the Quarter**

Saved as disclosed in Note B6, there were no material events subsequent to the end of the current quarter and financial year-to-date that have not been reflected in this interim financial report.

**A15. Significant Related Party Transactions**

There were no significant related party transaction during the quarter under review.

## **AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)**

### **NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 31 MARCH 2016**

#### **B. ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES**

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##### **B1. Review of Performances**

The Group recorded revenue of RM7.79 million and profit of RM0.48 million for the current quarter under review.

For the current financial year-to-date, the Group recorded total revenue of RM10.49 million with 92.23% and 7.77% derived from the sale of ATE and its related services respectively. In tandem with the higher revenue achieved and profit of RM0.48 million recorded in this quarter, the year-to-date loss after taxation has been reduced to RM1.39 million from RM1.87 million reported in Q1 2016.

This is the fourth interim financial report announced by the Company to Bursa Securities since the date of issue of its IPO prospectus on 26 August 2015, and accordingly there are no comparatives figures for the preceding year's corresponding quarter.

##### **B2. Comparison with Preceding Quarter's Results**

The Group recorded revenue of RM2.70 million and RM7.79 million in the first and second quarters respectively. The revenue for the current quarter has increased by RM5.08 million or 188% as compared to the preceding quarter, in tandem with the increase in demand from the customers.

Compared to the loss incurred in the first quarter, the Group managed to record a profit of RM0.48 million for the second quarter of the financial year ending 30 September 2016 ("FY2016"). The profit recorded was mainly in line with the higher revenue achieved in this quarter. However, the positive result was partially offset by the unrealised loss on foreign exchange amounting to RM0.56 million due to the strengthening of RM against USD during the quarter under review.

##### **B3. Prospects**

The Group expects the operating environment to remain challenging for the coming quarters in view of the slower growth of the semiconductor industry and uncertain global economy outlook. Nonetheless, barring any unforeseen circumstances, the Board of Directors of Aemulus is cautiously optimistic about the Group's performance for this financial year.

##### **B4. Profit Forecast or Profit Guarantee**

The Group has not issued any profit forecast nor guarantee in respect of any corporate proposals.

**AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)**

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 31 MARCH 2016**

**B. ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES (cont'd)**

**B5. Taxation**

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter RM'000	Preceding Year Quarter RM'000	Current Year To Date RM'000	Preceding Year To Date RM'000
<u>Income Tax</u>				
Current tax	27	N/A	83	N/A
Deferred tax	-	N/A	-	N/A
	<u>27</u>	<u>N/A</u>	<u>83</u>	<u>N/A</u>

This is the fourth interim financial report announced by the Company to Bursa Securities since the date of issue of its IPO prospectus on 26 August 2015, and accordingly there are no comparative figures for the preceding year's corresponding quarter and year to date.

The effective tax rate for the financial period under review was lower than the statutory tax rate due to statutory business income derived from the design and assembly of automated test equipment and test and measurement instruments and the provision of related design consultancy services are exempted from income tax, in line with the pioneer status granted under Multimedia Super Corridor ("MSC") Malaysia status. The Group via its subsidiary obtained the MSC Malaysia status on 19 December 2007 for a period of five (5) years from 8 September 2008 to 7 September 2013 and was further extended for another five (5) years to 7 September 2018.

**B6. Status of Corporate Proposal**

**Listing on the ACE Market of Bursa Securities**

The listing of and quotation for the Company's entire enlarged issued and paid-up share capital of RM43,885,000 comprising 438,850,000 shares on the ACE Market of Bursa Securities was completed on 15 September 2015.

**AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)**

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 31 MARCH 2016**

**B. ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES (cont'd)**

Subsequent to the listing on the ACE Market of Bursa Securities on 15 September 2015, the gross proceeds arising from the Public Issue of RM24.58 million were utilised by the Group in the following manner:-

Description	Timeframe for Utilisation Upon Listing	Amount (RM'000)	Percentage of Gross Proceeds (%)	Amount Utilised as at 31 March 2016 (RM'000)	Deviation		Balance of IPO Proceeds as at 31 March 2016 (RM'000)
					(RM'000)	(%)	
Working capital	Within 24 months	12,881	52.40	3,861	-	-	9,020
R&D expenditure	Within 24 months	6,000	24.41	1,485	-	-	4,515
Purchase of property, plant and equipment	Within 24 months	2,000	8.14	391	-	-	1,609
Marketing, branding and promotion	Within 24 months	1,200	4.88	209	-	-	991
Estimated listing expenses	Immediate	2,500	10.17	1,741	759	30.36	759 <sup>^</sup>
<b>Total cash proceeds</b>		<b>24,581</b>	<b>100.00</b>	<b>7,687</b>	<b>759</b>	<b>3.09</b>	<b>16,894</b>

Note:-

<sup>^</sup> The excess of RM 759,000 was utilised for working capital purpose.

The utilisation of proceeds above should be read in conjunction with the Prospectus of the Company dated 26 August 2015. As stated in the Section 3.10.1 (e), page 27 of the Prospectus of the Company dated 26 August 2015:-

*In the event if the actual listing expenses are higher than budgeted, the shortfall will be funded out of the portion allocated for working capital. Conversely, if the actual listing expenses are lower than budgeted, the surplus will be utilised for general working capital purposes.*

Save as disclosed above, there is no other pending corporate proposal as at the date of this announcement.

**AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)**

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 31 MARCH 2016**

**B. ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES *(cont'd)***

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**B7. Group's Borrowings and Debts Securities**

There were no borrowings and debts securities outstanding during the quarter under review.

**B8. Off Balance Sheet Financial Instruments**

There is no off balance sheet financial Instruments as at date of this quarterly report.

**B9. Material Litigation**

The Group is not engaged in any material litigation or arbitration, either as plaintiff or defendant, and the Directors are not aware of any proceedings pending or threatened against the Group, which might materially and adversely affect the financial position or business of the Group as at the date of issuance of this interim financial report.

**B10. Dividends**

No dividend was paid, declared or proposed during the quarter under review.



**AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)**

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE QUARTER ENDED 31 MARCH 2016**

**B. ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES (cont'd)**

**B11. Earnings / (loss) Per Share (“EPS / (LPS)”)**

The basic EPS/ (LPS) for the current quarter and financial year to date are computed as follow:-

	3 month ended 31 March 2016	Year to date 31 March 2016
(a) Basic EPS / (LPS)		
Profit / (loss) attributable to ordinary equity owners of the Company (RM'000)	481	(1,397)
Number of ordinary shares ('000) of RM0.10 each in issue	438,850	438,850
Basic EPS / (LPS) (sen)	0.11	(0.32)

(b) Diluted EPS / (LPS)

Diluted EPS / (LPS) is not computed as the Company does not have any potential dilutive shares as at the end of period ended 31 March 2016.

**B12. Disclosure Notes to the Statement of Profit and Loss and Other Comprehensive Income**

	3 month ended 31 March 2016 RM'000	Year to date 31 March 2016 RM'000
Depreciation of property, plant and equipment	201	380
Interest expenses	8	18
Property, plant and equipment written off	-	1
Dividend income	(105)	(110)
Interest income	(88)	(335)
Loss on foreign exchange		
- Realised	21	537
- Unrealised	555	247

**AEMULUS HOLDINGS BERHAD (Company No. 1114009-H)**

**NOTES TO THE CONDENSED CONSOLIDATED FINANCIAL STATEMENTS FOR THE  
QUARTER ENDED 31 MARCH 2016**

**B. ADDITIONAL INFORMATION REQUIRED BY BURSA SECURITIES *(cont'd)***

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**B13. Realised/Unrealised Profits**

	As at 31 March 2016 RM'000
Total retained earnings of the Company and its subsidiaries:	
- Realised	21,105
- Unrealised	(433)
	<hr/> 20,672
Less: Consolidation adjustment	-
Retained Earnings	<hr/> <hr/> 20,672