



**JOHAN HOLDINGS BERHAD**

(Company No. 314-K)

(Incorporated in Malaysia)

**INTERIM FINANCIAL STATEMENTS**

**CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME FOR THE FINANCIAL PERIOD ENDED 31 OCTOBER 2013**

	Note	Current Quarter 3 months ended 31 October		9 months ended 31 October	
		2013 RM'000	2012 RM'000	2013 RM'000	2012 RM'000
<b>Continuing operations</b>					
Revenue	<b>K1</b>	69,561	72,800	222,879	217,255
Cost of sales		(19,978)	(22,485)	(69,314)	(70,663)
Gross profit		49,582	50,315	153,565	146,592
Other income		4,388	5,610	8,784	10,153
Administrative and other expenses		(46,630)	(43,773)	(134,206)	(131,100)
<b>Earnings before interest, tax, depreciation and amortisation</b>		7,341	12,152	28,143	25,645
Depreciation and amortisation		(3,721)	(2,863)	(12,416)	(8,802)
Finance cost		(11,745)	(15,648)	(33,777)	(36,611)
<b>Loss before tax</b>	<b>K1/K5</b>	(8,125)	(6,359)	(18,050)	(19,768)
Income tax expense	<b>K6</b>	(877)	(483)	(2,923)	(1,898)
<b>Loss from continuing operations</b>		(9,003)	(6,842)	(20,973)	(21,666)
<b>(Loss)/ Profit from discontinued operation</b>	<b>K7</b>	(59)	(202)	(994)	248
<b>Loss for the period</b>		(9,062)	(7,044)	(21,967)	(21,418)
<b>Other comprehensive (loss)/ income:</b>					
Foreign currency translation difference for foreign operations		1,235	(2,238)	3,319	1,997
<b>Total comprehensive loss for the period</b>		(7,827)	(9,282)	(18,648)	(19,421)
<b>(Loss)/Profit for the period attributable to :</b>					
Owners of the parent		(9,057)	(7,089)	(22,113)	(21,597)
Non-controlling interest		(5)	45	146	179
		(9,062)	(7,044)	(21,967)	(21,418)
<b>Total comprehensive loss attributable to:-</b>					
Owners of the parent		(7,822)	(9,327)	(18,794)	(19,600)
Non-controlling interest		(5)	45	146	179
		(7,827)	(9,282)	(18,648)	(19,421)
Loss per share attributable to equity holders of the parent:					
Basic & diluted loss per share for the period (sen)					
- Continuing operations	<b>K13</b>	(1.46)	(1.11)	(3.41)	(3.50)
- Discontinued operation		0.01	(0.03)	(0.14)	0.03

*(The Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the Annual Financial Report for the year ended 31 January 2013 and the accompanying explanatory notes attached to the interim financial statements)*

**JOHAN HOLDINGS BERHAD**(Company No. 314-K)  
(Incorporated in Malaysia)**CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION**

	Note	Unaudited As at 31 October 2013 RM'000	Audited As at 31 January 2013 RM'000
Property, plant and equipment		274,307	278,087
Inventories-Non current		6,312	6,100
Intangible assets		24,770	25,062
Investment securities		1,427	1,418
Deferred tax assets		8,910	9,367
Current assets			
Inventories		32,002	35,537
Receivables		695,673	671,406
Tax recoverable		725	618
Investment securities		12,514	10,689
Cash and bank balances		93,310	72,763
		<u>834,224</u>	<u>791,013</u>
Current liabilities			
Payables		213,998	181,305
Tax payable		7,748	8,691
Investors certificates		428,475	411,653
Loan and borrowings	<b>K9</b>	143,454	228,821
		<u>793,675</u>	<u>830,470</u>
Net current assets/ (liabilities)		40,549	(39,457)
		<u>356,275</u>	<u>280,577</u>
Share capital	<b>M6</b>	311,474	311,474
Reserves			
Share premium		69,415	69,415
Exchange reserve		13,184	9,865
Accumulated losses		(192,048)	(169,935)
Attributable to equity holders of the parent		<u>202,025</u>	<u>220,819</u>
Non-controlling interest		8,878	9,024
Total equity		<u>210,903</u>	<u>229,843</u>
Long term liabilities			
Loan and borrowings	<b>K9</b>	105,036	9,424
Deferred tax liabilities		6,836	7,810
Senior certificates		33,500	33,500
		<u>356,275</u>	<u>280,577</u>
Net assets per share (sen)		<u>32.43</u>	<u>35.45</u>

*(The Condensed Consolidated Statements of Financial Position should be read in conjunction with the Annual Financial Report for the year ended 31 January 2013 and the accompanying explanatory notes attached to the interim financial statements )*

**JOHAN HOLDINGS BERHAD**

(Company No. 314-K)  
(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY FOR THE FINANCIAL PERIOD ENDED 31 OCTOBER 2013**

	<-----Attributable to owners of the parent----->						
	Share capital RM'000	Share premium RM'000	Non- distributable reserves RM'000	Accumulated losses RM'000	Equity attributable to owners of the parent, total RM'000	Non- controlling interests RM'000	Total equity RM'000
<b>Balance as at 1 February 2012</b>	311,474	69,415	11,709	(155,189)	237,409	13,248	250,657
Total comprehensive income/(loss) for the period	-	-	1,997	(21,597)	(19,600)	66	(19,534)
<b>As at 31 October 2012</b>	<u>311,474</u>	<u>69,415</u>	<u>13,706</u>	<u>(176,786)</u>	<u>217,809</u>	<u>13,314</u>	<u>231,123</u>
<b>Balance as at 1 February 2013</b>	311,474	69,415	9,865	(169,935)	220,819	9,024	229,843
Total comprehensive income/(loss) for the period	-	-	3,319	(22,113)	(18,794)	(146)	(18,940)
<b>As at 31 October 2013</b>	<u>311,474</u>	<u>69,415</u>	<u>13,184</u>	<u>(192,048)</u>	<u>202,025</u>	<u>8,878</u>	<u>210,903</u>

*(The Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the Annual Financial Report for the year ended 31 January 2013 and the accompanying explanatory notes attached to the interim financial statements)*

**JOHAN HOLDINGS BERHAD**

(Company No. 314-K)  
(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS FOR THE FINANCIAL PERIOD  
ENDED 31 OCTOBER 2013**

	<b>9 months ended 31 October</b>	
	<b>2013 RM'000</b>	<b>2012 RM'000</b>
<b>Cash flows from operating activities</b>		
(Loss)/Profit before tax		
-Continuing operations	(18,050)	(19,768)
-Discontinued operation	(994)	248
	<u>(19,044)</u>	<u>(19,520)</u>
Adjustments for non-cash and non-operating items:		
- Non-cash items	16,324	11,666
- Investing and financing items	36,381	37,452
<b>Operating cash flows before working capital changes</b>	<u>33,661</u>	<u>29,598</u>
Changes in working capital:		
- Changes in current assets	(34,683)	(83,805)
- Changes in current liabilities	44,193	61,148
Loan interest paid	(33,777)	(36,618)
Interest received	295	758
Tax refund/(paid)	1,703	(3,933)
<b>Net cash flows generated from/ (used in) operating activities</b>	<u>11,392</u>	<u>(32,852)</u>
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(6,331)	(5,006)
Proceed from disposal of property, plant and equipment	69	40
Purchase of intangible assets	(2,080)	-
Proceeds from disposal of a subsidiary	446	-
Proceeds from disposal of investment securities	1,305	2,716
Acquisition of investment securities	(1,599)	(1,123)
<b>Net cash used in investing activities</b>	<u>(8,190)</u>	<u>(3,373)</u>
<b>Cash flows from financing activities</b>		
Repayment of lease obligation and finance lease obligation	(613)	(1,009)
Net drawdown from investor and senior certificates	5,968	(12,064)
Drawdown of bank borrowings	2,799	12,260
<b>Net cash generated from/(used in) financing activities</b>	<u>8,154</u>	<u>(813)</u>
<b>Net change in cash and cash equivalents</b>	11,356	(37,038)
<b>Effects of foreign exchange rate changes</b>	555	(2,577)
<b>Cash and cash equivalents at beginning of period</b>	49,139	24,321
<b>Cash and cash equivalents at end of period</b>	<u>61,050</u>	<u>(15,294)</u>
<b>Analysis of cash and cash equivalents:</b>		
Cash and bank balances	93,310	80,361
Bank overdrafts	(32,260)	(95,655)
	<u>61,050</u>	<u>(15,294)</u>

*(The Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Annual Financial Report for the year ended 31 January 2013 and the accompanying explanatory notes attached to the interim financial statements)*



## JOHAN HOLDINGS BERHAD

(Company No. 314-K)  
(Incorporated in Malaysia)

### NOTES TO THE INTERIM FINANCIAL REPORT

#### M1 Basis of Preparation

The interim financial report is unaudited and had been prepared in compliance with the requirements of Malaysian Financial Reporting Standard ("MFRS") 134-Interim Financial Reporting and paragraph 9.22 of the Listing Requirements of the Bursa Malaysia Securities berhad ("Bursa Malaysia") and should be read in conjunction with the audited financial statements of the Group for the year ended 31 January 2013.

#### Changes in Accounting Policies

The accounting policies and methods of computation adopted by the Group in this interim financial report are consistent with those adopted in the audited financial statements for the year ended 31 January 2013 except for the adoption of the following new/ revised MFRS and IC Interpretations for financial year beginning 1 February 2013:

#### **Malaysian Financial Reporting Standards ("MFRSs") and IC Interpretations ("IC Int.") Issued but Not Effective**

At the date of issuance of this quarterly report, the MFRSs, revised MFRS, IC Int. and amendments to IC Int. which were in issue but not yet effective are as listed below:

##### **(a) Effective for financial periods beginning on or after 1 July 2012**

- Amendments to MFRS 101: Presentation of Items of Other Comprehensive Income

##### **(b) Effective for financial periods beginning on or after 1 January 2013**

- MFRS 10: Consolidated Financial Statements
- MFRS 11: Joint Arrangements
- MFRS 12: Disclosure of Interests in Other Entities
- MFRS 13: Fair Value Measurement
- MFRS 119: Employess Benefits
- MFRS 127: Consolidated and Separate Financial Statements
- MFRS 128: Investments in Associates and Joint Ventures
- Amendments to MFRS 7: Disclosures-Offsetting Financial Assets and Financial Liabilities
- Amendments to MFRS 10: Consolidated Financial Statements: Transition Guidance
- Amendments to MFRS 11: Joint Arrangements: Transition Guidance
- Amendments to MFRS 12: Disclosure of Interests in Other Entities: Transition Guidance
- Annual Improvements to IC Interpretations and MFRSs 2009-2011 Cycle

#### MFRSs, Revised MFRSs, IC Int. and Amendments to IC Int.

MFRS 9	Financial Instruments (IFRS 9 issued by IASB in November 2009 and October 2010)	1-Jan-15
Amendments to MFRS 10, 12 & 127	Investment Entities	1-Jan-14
Amendments to MFRS 132	Offsetting Financial Assets and Financial Liabilities	1-Jan-14
Amendments to MFRS 136	Recoverable Amount Disclosures for Non-Financial Assets	1-Jan-14
Amendments to MFRS 139	Novation of Derivatives and Continuation of Hedge Accounting	1-Jan-14

The above MFRSs, revised MFRS, IC Int. and amendments to IC Int. will be adopted in the financial statements of the Group and the Company when they become effective and that the adoption of these MFRSs and Interpretations will have no significant impact on the financial statements of the Group and the Company in the period of initial application.

#### M2 Auditors' Report on Preceding Annual Financial Statements

The auditors' report on the audited financial statements for the year ended 31 January 2013 was unqualified.

#### M3 Seasonal or Cyclical Factors

Overall, the business operations of the Group were not significantly affected by any seasonal or cyclical factors.



**JOHAN HOLDINGS BERHAD**

(Company No. 314-K)  
(Incorporated in Malaysia)

**NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)**

**M4 Unusual Items Due to Their Nature, Size or Incidence**

There were no unusual items due to their nature, size or incidence registered during the financial quarter under review.

**M5 Changes in Accounting Estimates**

During the financial quarter under review, there was no change in accounting estimates adopted by the Group.

**M6 Share Capital, Debt and Equity Securities**

During the financial quarter under review, there were no issuance, cancellations, repurchase, resales and repayments of debt and equity securities.

The Employee Share Option Scheme of the Company expired on 31 October 2013.

**M7 Dividend Paid**

During the financial quarter under review, no dividend was paid by the Company.


**JOHAN HOLDINGS BERHAD**

 (Company No. 314-K)  
 (Incorporated in Malaysia)

**M8 Segmental Information**

	Engineering & building materials		General trading		Property		Hospitality and card services		Investment holding & secretarial services		Elimination of Discontinued operation		Elimination of Continuing operations		Total	
	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012	2013	2012
	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
<b>Three months ended 31 October</b>																
<b>Revenue:</b>																
External customers	52,993	54,197	32,052	36,351	7,612	73	134,954	137,025	516	123	(5,248)	(10,514)	-	0	222,879	217,255
Inter-segment	-	-	-	6,576	-	-	-	-	1,160	68	-	-	(1,160)	(6,644)	-	-
Total revenue	52,993	54,197	32,052	42,927	7,612	73	134,954	137,025	1,676	191	(5,248)	(10,514)	(1,160)	(6,644)	222,879	217,255
<b>Results :</b>																
Interest income	13	79	-	-	-	-	9,453	8,701	493	1,841	(13)	(167)	(9,651)	(9,863)	295	591
Dividend income	-	-	-	-	-	-	-	-	121	328	-	-	-	-	121	328
Depreciation and amortisation	3,207	3,701	281	335	-	-	8,556	4,776	141	133	(58)	(143)	173	-	12,416	8,802
Finance costs	1,533	2,360	323	249	-	-	31,819	31,662	414	3,625	(10)	(7)	(322)	(1,278)	33,777	36,611
Earnings before interest, tax, depreciation and amortisation	2,981	3,573	(414)	(514)	3,639	39	37,237	38,952	(11,764)	(6,038)	(1,062)	384	(4,598)	(9,984)	28,143	25,644
Segment profit / (loss)	(1,759)	(2,488)	(1,018)	(1,098)	3,639	39	(3,138)	2,517	(12,319)	(8,521)	(994)	248	(4,449)	(9,969)	(18,050)	(19,768)
<b>Assets :</b>																
Additions to non-current assets	3,481	308	429	776	-	-	6,074	3,846	33	10	-	-	-	-	10,017	4,940
Segment assets	173,832	159,498	51,669	54,078	50,895	52,214	1,043,888	985,140	374,807	399,930	(5,786)	(6,605)	(539,355)	(507,833)	1,149,950	1,136,422
Segment liabilities	33,487	54,218	23,471	15,165	35,044	44,898	871,316	803,972	31,451	116,262	(4,331)	(4,553)	(51,391)	(124,661)	939,047	905,301

**JOHAN HOLDINGS BERHAD**

(Company No. 314-K)  
(Incorporated in Malaysia)

**NOTES TO THE INTERIM FINANCIAL REPORT (CONT'D)****M9 Event Subsequent to the Balance Sheet Date**

On 21 November 2013, Abacus Pacific N.V, a wholly-owned subsidiary of the Group, had entered into a conditional share sales agreement for the disposal of its wholly-owned subsidiary, George Kent (Singapore) Pte Ltd, for a cash consideration of S\$500,000 (RM1,255,000). The company was incorporated in Singapore. The disposal was completed on 29 November 2013.

**M10 Changes in Composition of the Group**

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

**M11 Changes in Contingent Liabilities**

There were no contingent liabilities as at the reporting date.

**M12 Capital Commitment**

The capital commitment for the purchase of property, plant, equipment and computer systems not provided for in the interim financial statements is as follows :

	<b>As at 31 October 2013 RM'000</b>
Approved and contracted for	2,531

**M13 Related Party Transactions**

	<b>Current Quarter 3 months ended 31 October</b>		<b>9 months ended 31 October</b>	
	<b>2013 RM'000</b>	<b>2012 RM'000</b>	<b>2013 RM'000</b>	<b>2012 RM'000</b>
	Transactions with corporations in which two Directors are deemed interested through their interest in George Kent (Malaysia) Bhd :-			
Sales of tiles	-	-	3	-
Sales of air tickets	13	83	200	298
Recovery of share registration and listing fees	22	65	65	184
Rental expense from motor vehicles	1	-	9	-
Purchases of goods	2,270	1,762	6,332	2,645
	2,270	1,762	6,332	2,645

The Directors of the Company are of the opinion that the above transactions were in the normal course of business and have been established under terms that are no less favourable than those arranged with independent parties.





## JOHAN HOLDINGS BERHAD

(Company No. 314-K)  
(Incorporated in Malaysia)

### ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA'S LISTING REQUIREMENTS

#### K1 Review of Performance

For the financial quarter under review, the group registered a revenue from continuing operations of RM69.561 million compared to corresponding quarter of RM72.800 million, lower by 4.5%. Many of the businesses recorded lower revenue in the quarter under review.

The Group incurred a loss before tax from continuing operations of RM8.125 million against corresponding quarter loss before tax of RM6.359 million, an increase of 27.7%. This was due to lower revenue and other income, higher administrative expenses and depreciation albeit lower finance cost.

The hospitality and card services segment recorded a lower revenue and a marginally higher loss in current quarter compared to corresponding quarter. This was due to lower commission income and lower outbound tours.

The engineering and building materials business recorded lower revenue and a higher loss in current quarter as compared to corresponding quarter as a result of closure a production line to cater for the installation of a new glaze line and digital printer.

The healthfood business registered a lower revenue and a higher loss in current quarter compared to corresponding quarter. The performance the business units in Malaysia and Shanghai were disappointing.

The investment holding and secretarial companies incurred higher losses in current quarter mainly due to lower interest income.

Group loss from continuing operations was RM9.003 million compared to corresponding quarter loss of RM6.842 million, higher by 31.5%.

#### K2 Variation of Results Against Preceding Quarter

Total revenue from continuing operations for the current financial quarter was RM69.561 million, lower by 17.4% when compared to preceding quarter's RM84.189 million. The Group incurred a loss of RM9.062 million compared to preceding quarter's loss for the period of RM6.480 million.

---

#### K3 Current Year Prospect

The Group's business includes provision of charge and credit cards services in Malaysia, Singapore and New Zealand; travel, tours and ticketing business in Malaysia and Singapore; hospitality and property development in Lumut; tiles manufacturing in Malaysia; distribution of health foods and supplements in Malaysia, Singapore, Brunei and Shanghai.

The card business targets to expand the corporate cards base which is in line with the franchisor's strategic direction. The travel business expects higher revenue in the year end holidays season.

The market conditions in which the Group operates will remain competitive. The Group is cautious of its prospects in the current year.

#### K4 Profit Forecast

Not applicable as no profit forecast was issued by the Group.

**JOHAN HOLDINGS BERHAD**(Company No. 314-K)  
(Incorporated in Malaysia)**ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA'S LISTING REQUIREMENTS (CONT'D)****K5 NOTES TO CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME**

	Current Quarter		9 months ended	
	3 months ended		31 October	
	2013	2012	2013	2012
	RM'000	RM'000	RM'000	RM'000
Loss before tax is arrived at after charging/(crediting) :				
a) Interest income	(241)	(270)	(295)	(591)
b) Other income including investment income	(2,356)	(1,525)	(6,012)	(6,044)
c) Foreign exchange gain	(548)	(2,954)	(2,477)	(3,720)
d) Interest expense	11,745	15,648	33,787	36,618
e) Depreciation and amortisation	3,721	2,863	12,416	8,802
f) Provision for and write off of receivables	3,751	2,318	11,195	5,973
g) Provision for and write off of inventories	108	-	923	74
h) Foreign exchange loss	-	(1,123)	5,388	2,667
i) Loss on disposal of a subsidiary	10	-	873	-

**K6 Tax Expense**

	Current Quarter		9 months ended	
	3 months ended		31 October	
	2013	2012	2013	2012
	RM'000	RM'000	RM'000	RM'000
<b>Tax expense based on results for continuing operations: -</b>				
Current				
- Malaysian tax	(835)	(360)	(2,911)	(2,037)
- Foreign tax	(42)	49	(12)	147
Deferred taxation	(877)	(311)	(2,923)	(1,898)

The tax expense is provided on the profits made by certain group companies due to the absence of the group tax relief in the respective countries of operations.

**JOHAN HOLDINGS BERHAD**

(Company No. 314-K)  
(Incorporated in Malaysia)

**ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA'S LISTING REQUIREMENTS (CONT'D)****K7 NOTES TO CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME (CONT'D)**

On 31st May 2013, the William Jacks (Australia) Pty Ltd, disposed off its 100% subsidiary, Skinner Engineering Pty Ltd for a sales consideration of AUD293,000 (RM918,000). The results of the discontinued operation and the comparatives are as follows:-

	9 months ended	
	31 October	
	2013	2012
	RM'000	RM'000
<b>Revenue</b>	5,248	10,514
Cost of sales	(3,735)	(6,908)
<b>Gross profit</b>	1,514	3,606
<b>Other items of income</b>		
Interest income	13	369
<b>Other items of expenses</b>		
Marketing and distribution costs	(1,142)	(2,854)
Administration and other operating expenses	(482)	(760)
Finance costs	(10)	(7)
Loss on disposal of subsidiary	(873)	-
<b>(Loss)/Profit before taxation</b>	(981)	354
Income tax expense	(13)	(106)
<b>(Loss)/Profit for the period</b>	(994)	248

Effect of disposal on the financial position are as follows:-

	Unaudited
	As at
	31 October 2013
	RM'000
Property, plant and equipment	954
Inventories	473
Trade receivables	3,929
Other receivables	96
Cash and cash equivalents	1,161
Deferred tax	501
Trade and other receivables	(5,323)
Net assets and liabilities	1,791
Loss on sales of discontinued operation	(873)
Sales consideration	918

**JOHAN HOLDINGS BERHAD**(Company No. 314-K)  
(Incorporated in Malaysia)**ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA'S LISTING REQUIREMENTS (CONT'D)****K8 Status of Corporate Proposal Announced**

There were no corporate proposal for the financial quarter under review.

**K9 Borrowings and Debt Securities**

	Unaudited As at 31 October 2013 RM'000	Audited As at 31 January 2013 RM'000
<b>a) Short term borrowings</b>		
<b>Secured</b>		
- Bank overdrafts	22,750	18,426
- Revolving credits & short term loans*	97,658	191,791
- Trust receipts and bankers' acceptance	6,045	3,875
- Term loans	4,459	6,295
- Hire purchase and lease creditors	3,032	2,840
	133,944	223,227
<b>Unsecured</b>		
- Bank overdrafts	9,510	1,568
- Revolving credits and short-term loans	-	4,026
	9,510	5,594
<b>Total short term borrowings</b>	<u>143,454</u>	<u>228,821</u>
<b>b) Long term borrowings</b>		
<b>Secured</b>		
-Term Loan*	100,082	3,842
- Hire purchase and lease creditors	4,954	5,582
<b>Total long term borrowings</b>	<u>105,036</u>	<u>9,424</u>

\* Included herein are bank borrowings which have been extended for another three years in June 2013.

The bank borrowings denominated in foreign currencies are as follows: -

	RM'000	RM'000
Denominated in Singapore Dollar	212,183	209,346

**K10 Off Balance Sheet Financial Instruments**

The Group does not have any financial instrument with off balance sheet risk as at 12 December 2013.

**K11 Changes in Material Litigation**

There were no material litigations during the quarter under review.

**K12 Dividend**

The Board does not recommend any dividend for the financial period ended 31 October 2013 (31 October 2012 : Nil).

**JOHAN HOLDINGS BERHAD**(Company No. 314-K)  
(Incorporated in Malaysia)**ADDITIONAL INFORMATION REQUIRED BY BURSA MALAYSIA'S LISTING REQUIREMENTS (CONT'D)****K13 Earnings / (Loss) per Share****Basic & diluted**

Basic and diluted earnings / (loss) per share are calculated by dividing profit / (loss) for the period attributable to ordinary equity holders of the parent by the weighted average number of ordinary shares in issue as at the end of the financial period.

Diluted earning / (loss) per share is the same as basic earnings / (loss) per share. The outstanding ESOS shares are not included as the effect is anti-dilutive.

	3 months ended 31 October		9 months ended 31 October	
	2013 RM'000	2012 RM'000	2013 RM'000	2012 RM'000
Loss for the period attributable to ordinary equity holders of the parent				
- Continuing operation	(9,120)	(6,914)	(21,251)	(21,812)
- Discontinued operation	63	(175)	(862)	215
	<u>63</u>	<u>(175)</u>	<u>(862)</u>	<u>215</u>
Number of ordinary shares ('000) in issue	<u>622,948</u>	<u>622,948</u>	<u>622,948</u>	<u>622,948</u>
Basic & diluted loss per share				
- Continuing operation	(1.46)	(1.11)	(3.41)	(3.50)
- Discontinued operation	0.01	(0.03)	(0.14)	0.03
	<u>0.01</u>	<u>(0.03)</u>	<u>(0.14)</u>	<u>0.03</u>

**K14 Realised and Unrealised (Losses)/ Profit**

The breakdown of accumulated losses of the Group as at the reporting date into realised and unrealised (losses)/ profit, are as follows:-

	As at 31 October 2013 RM'000	As at 31 January 2013 RM'000
Total accumulated losses of Johan Holdings Berhad and its subsidiaries :		
- Realised	(567,937)	(533,391)
- Unrealised	<u>109,049</u>	<u>98,371</u>
	(458,888)	(435,020)
Consolidation adjustments	<u>266,840</u>	<u>265,085</u>
Accumulated losses as per consolidated accounts	<u>(192,048)</u>	<u>(169,935)</u>

**BY ORDER OF THE BOARD****Teh Yong Fah**

Group Secretary

Kuala Lumpur

13 December 2013