



Financial Results

Form Version 8 (Enhanced)

Submitted by CS_SECURITY SERVICES 2 on 28/02/2012 05:37:48 PM

Reference No CS-120228-5DC10

Submitting Investment

Bank/Advisor
(if applicable)

Submitting Secretarial Firm Securities Services (Holdings) Sdn.Bhd.
(if applicable)

Company name * PRESTAR RESOURCES BERHAD

Stock name * PRESTAR

Stock code * 9873

Contact person * Chua Siew Chuan

Designation * Company Secretary

Part A1 : QUARTERLY REPORT

Financial Year End * 31/12/2011

Quarter * 1 Qtr 2 Qtr 3 Qtr 4 Qtr Other

Quarterly report for the financial period ended * 31/12/2011

The figures * have been audited have not been audited

Please attach the full Quarterly Report here:



Prestar Results Q4 2011.pdf



Prestar Notes Q4 2011.pdf

Remarks:

Currency Malaysian Ringgit (MYR)

Part A2 : SUMMARY OF KEY FINANCIAL INFORMATION

Summary of Key Financial Information for the financial period ended
* 31/12/2011

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER *	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE *	PRECEDING YEAR CORRESPONDING PERIOD
	31/12/2011 [dd/mm/yyyy]	31/12/2010 [dd/mm/yyyy]	31/12/2011 [dd/mm/yyyy]	31/12/2010 [dd/mm/yyyy]
	\$\$'000	\$\$'000	\$\$'000	\$\$'000
1 Revenue	128,306	134,360	534,999	553,633

2 Profit/(loss) before tax	883	-3,319	14,739	14,808
3 Profit/(loss) for the period	687	-1,096	11,033	12,044
4 Profit/(loss) attributable to ordinary equity holders of the parent	488	-1,418	7,466	6,120
5 Basic earnings/(loss) per share (Subunit)	0.28	-0.81	4.29	3.52
6 Proposed/Declared dividend per share (Subunit)	1.00	1.00	1.00	1.00

	AS AT END OF CURRENT QUARTER*	AS AT PRECEDING FINANCIAL YEAR END
7 Net assets per share attributable to ordinary equity holders of the parent (\$\$)	1.0100	0.9800

Remarks :

Definition of Subunit:

In a currency system, there is usually a main unit (base) and subunit that is a fraction amount of the main unit. Example for the subunit as follows:

Country	Base Unit	Subunit
Malaysia	Ringgit	Sen
United States	Dollar	Cent
United Kingdom	Pound	Pence

Part A3 : ADDITIONAL INFORMATION

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER*	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE*	PRECEDING YEAR CORRESPONDING PERIOD
	31/12/2011 [dd/mm/yyyy] \$\$'000	31/12/2010 [dd/mm/yyyy] \$\$'000	31/12/2011 [dd/mm/yyyy] \$\$'000	31/12/2010 [dd/mm/yyyy] \$\$'000
1 Gross interest income	40	98	248	282
2 Gross interest expense	2,984	3,238	13,371	12,090

Remarks :

Other Currency

Part A2 : SUMMARY OF KEY FINANCIAL INFORMATION

Summary of Key Financial Information for the financial period ended
* 31/12/2011

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER *	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE *	PRECEDING YEAR CORRESPONDING PERIOD
	[dd/mm/yyyy] \$\$'000	[dd/mm/yyyy] \$\$'000	[dd/mm/yyyy] \$\$'000	[dd/mm/yyyy] \$\$'000
1 Revenue				
2 Profit/(loss) before tax				
3 Profit/(loss) for the period				
4 Profit/(loss) attributable to ordinary equity holders of the parent				
5 Basic earnings/(los s) per share (Subunit)				
6 Proposed/De clared dividend per share (Subunit)				
	AS AT END OF CURRENT QUARTER*		AS AT PRECEDING FINANCIAL YEAR END	
7 Net assets per share attributable to ordinary equity holders of the parent (\$\$)				

Remarks :

Definition of Subunit:

In a currency system, there is usually a main unit (base) and subunit that is a fraction amount of the main unit.
Example for the subunit as follows:

Country	Base Unit	Subunit
Malaysia	Ringgit	Sen
United States	Dollar	Cent
United Kingdom	Pound	Pence

Part A3 : ADDITIONAL INFORMATION

INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
CURRENT YEAR	PRECEDING YEAR	CURRENT YEAR TO	PRECEDING YEAR

	QUARTER*	CORRESPONDING QUARTER	DATE*	CORRESPONDING PERIOD
	[dd/mm/yyyy]	[dd/mm/yyyy]	[dd/mm/yyyy]	[dd/mm/yyyy]
	\$\$'000	\$\$'000	\$\$'000	\$\$'000
1 Gross interest income				
2 Gross interest expense				
Remarks :				

Note: The above information is for the Exchange internal use only.

PRESTAR RESOURCES BHD (123066-A)

**Unaudited Condensed Consolidated Statement of Comprehensive Income
For the 4th financial quarter ended 31 December 2011**

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 31/12/2011 RM'000	Preceding Year Corresponding Quarter 31/12/2010 RM'000	Current Year To Date 31/12/2011 RM'000	Preceding Year Corresponding To Date 31/12/2010 RM'000
Revenue	128,306	134,360	534,999	553,633
Cost of sales	(115,680)	(126,599)	(480,576)	(501,114)
Gross profit	12,626	7,761	54,423	52,519
Other operating income	1,577	1,905	10,241	8,752
Operating expenses	(10,759)	(10,861)	(38,265)	(37,866)
Profit from operations	3,444	(1,195)	26,399	23,405
Finance costs	(2,984)	(3,238)	(13,371)	(12,090)
Interest income	40	98	248	282
Share of results of associate	383	1,016	1,463	3,211
Profit before taxation	883	(3,319)	14,739	14,808
Tax expenses	(196)	2,223	(3,706)	(2,764)
Profit for the period	687	(1,096)	11,033	12,044
Other comprehensive income, net of tax				
Foreign currency translation differences for foreign operation	(269)	(206)	(72)	(806)
Fair value of available-for-sale financial assets	-	* -	-	* -
Other comprehensive income for the period, net of tax	(269)	(206)	(72)	(806)
Total comprehensive income for the period	418	(1,302)	10,961	11,238

	Individual Quarter		Cumulative Quarter	
	Current Year Quarter 31/12/2011 RM'000	Preceding Year Corresponding Quarter 31/12/2010 RM'000	Current Year To Date 31/12/2011 RM'000	Preceding Year Corresponding To Date 31/12/2010 RM'000
Profit attributable to:				
Owners of the company	488	(1,418)	7,466	6,120
Non-controlling interest	199	322	3,567	5,924
Profit for the period	687	(1,096)	11,033	12,044
Total comprehensive income attributable to:				
Owners of the company	219	(1,624)	7,394	5,314
Non-controlling interest	199	322	3,567	5,924
Total comprehensive income for the period	418	(1,302)	10,961	11,238
Earnings per share (sen)				
Basic	0.28	(0.81)	4.29	3.52
Diluted	N/A	N/A	N/A	N/A

* The fair value of available-for-sale financial assets is a gain of RM60 only, therefore insignificant to be shown here.

(The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statement for the year ended 31 December 2010 and the accompanying explanatory notes attached to the interim financial statements.)

RESTAR RESOURCES BHD (123066-A)

Unaudited Condensed Consolidated Statement of Financial Position as at 31 December 2011

	As at End of Current Quarter 31/12/2011 RM'000	As at Preceding Financial Year Ended 31/12/2010 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	161,981	162,136
Investment properties	6,251	915
Intangible assets	1,910	1,969
Investments in associates	40,454	38,991
Deferred tax assets	119	6
	210,715	204,017
Current assets		
Inventories	135,089	142,097
Trade receivables	127,798	123,439
Other receivables	11,814	12,669
Derivative assets	173	61
Tax Recoverable	1,725	1,945
Cash and cash equivalent	19,687	23,873
	296,286	304,084
TOTAL ASSETS	507,001	508,101
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the parent		
Share capital	90,490	90,490
Reserves	91,187	85,533
Treasury shares	(5,854)	(5,854)
	175,823	170,169
Non-controlling interest	55,381	54,577
Total equity	231,204	224,746
Non-current liabilities		
Hire purchase liabilities	1,811	3,574
Bank borrowings	7,750	14,477
Deferred taxation	3,581	4,279
	13,142	22,330
Current liabilities		
Trade payables	25,543	23,709
Other payables	10,515	12,420
Derivative liabilities	26	35
Hire purchase liabilities	1,542	3,453
Bank borrowings	223,501	220,688
Taxation	1,528	720
	262,655	261,025
Total liabilities	275,797	283,355
TOTAL EQUITY AND LIABILITIES	507,001	508,101
Net assets per share attributable to ordinary equity holders of the parent (RM)	1.01	0.98

(The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statement for the year ended 31 December 2010 and the accompanying explanatory notes attached to the interim financial statements.)

PRESTAR RESOURCES BHD (123066-A)

**Unaudited Condensed Consolidated Statement of Changes in Equity
For the 4th financial quarter ended 31 December 2011**

	Attributable to Equity Holders of the Parent										Total Equity RM'000
	Share Capital RM'000	Share Premium RM'000	Translation Reserves RM'000	Fair Value Reserves RM'000	Revaluation Reserves RM'000	Warrant Reserves RM'000	Treasury Shares RM'000	Retained profits RM'000	Total RM'000	Non- controlling Interest RM'000	
At 1 January 2010, as previously stated	90,490	1,687	(1,069)	-	1,051	3,862	(5,854)	77,208	167,375	51,735	219,110
Effect of adopting FRS 139	-	-	-	*	-	-	-	91	91	4	95
At 1 January 2010, as restated	90,490	1,687	(1,069)	-	1,051	3,862	(5,854)	77,299	167,466	51,739	219,205
Total comprehensive income	-	-	(806)	-	-	-	-	6,120	5,314	5,924	11,238
Realisation of revaluation reserve	-	-	-	-	(35)	-	-	35	-	-	-
Dividend paid	-	-	-	-	-	-	-	(2,611)	(2,611)	(3,086)	(5,697)
At 31 December 2010	90,490	1,687	(1,875)	-	1,016	3,862	(5,854)	80,843	170,169	54,577	224,746
At 1 January 2011	90,490	1,687	(1,875)	-	1,016	3,862	(5,854)	80,843	170,169	54,577	224,746
Total comprehensive income	-	-	(72)	-	-	-	-	7,466	7,394	3,567	10,961
Expiry of warrant	-	-	-	-	-	(3,862)	-	3,862	-	-	-
Issue of shares to non-controlling interest	-	-	-	-	-	-	-	-	-	47	47
Realisation of revaluation reserve	-	-	-	-	(35)	-	-	35	-	-	-
Dividend paid	-	-	-	-	-	-	-	(1,740)	(1,740)	(2,810)	(4,550)
At 31 December 2011	90,490	1,687	(1,947)	-	981	-	(5,854)	90,466	175,823	55,381	231,204

(The Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the Audited Financial Statement for the year ended 31 December 2010 and the accompanying explanatory notes attached to the interim financial statements.)

* Fair value reserves is RM60, therefore insignificant to be shown here.

PRESTAR RESOURCES BHD (123066-A)

**Unaudited Condensed Consolidated Statement of Cash Flow
For the 4th financial quarter ended 31 December 2011**

	31/12/2011 RM'000	31/12/2010 RM'000
Profit before taxation	14,739	14,808
Adjustments for :-		
Non-cash items	9,175	5,319
Non-operating items	13,123	11,808
Operating profit before working capital changes	37,037	31,935
Net change in current assets	2,906	(16,342)
Net change in current liabilities	(352)	7,072
Tax paid	(3,490)	(3,486)
Net cash generated from / (used in) operating activities	36,101	19,179
Investing activities		
Interest received	248	282
Proceeds from disposal of quoted shares	-	2
Proceeds from disposal of PPE and investment property	2,021	927
Purchase of PPE and investment property	(17,418)	(11,097)
Net cash inflow / (outflow) from investing activities	(15,149)	(9,886)
Financing activities		
Fixed deposits pledged	150	(124)
Interest paid	(13,371)	(12,090)
Proceeds from / (Repayment of) borrowings	(7,538)	7,627
Dividend paid to equity holders	(1,740)	(2,611)
Dividend paid to non-controlling interest	(2,810)	(3,086)
Proceeds from issue of shares	47	-
Net cash inflow / (outflow) from financing activities	(25,262)	(10,284)
Net increase/(decrease) in cash and cash equivalent	(4,310)	(991)
Cash and cash equivalents at 1 January	20,619	20,982
Foreign exchange differences on opening balances	580	628
Cash and cash equivalents at 31 December	16,889	20,619
Cash and cash equivalents comprise:		
Fixed deposits with licensed banks	5,251	5,677
Cash and bank balances	14,436	18,196
Bank overdrafts	(1,747)	(2,053)
	17,940	21,820
Less : Fixed deposits pledged to licensed banks	(1,051)	(1,201)
	16,889	20,619

(The Condensed Consolidated Cash Flow Statement should be read in conjunction with the Audited Financial Statement for the year ended 31 December 2010 and the accompanying explanatory notes attached to the interim financial statements.)

PART A: EXPLANATION NOTES AS PER FRS 134

A1 Accounting policies and methods of computation

The interim financial statements are unaudited and have been prepared in compliance with Financial Reporting Standard ("FRS") 134, Interim Financial Reporting and other FRS issued by the Malaysian Accounting Standards Board ("MASB") and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial statements should be read in conjunction with the audited financial statements of the Group for the year ended 31 December 2010.

These explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant to the understanding of the changes in the financial position and performance of the Group since the financial year ended 31 December 2010.

The significant accounting policies and methods of computation adopted are consistent with those of the audited financial statements for the year ended 31 December 2010, except for the adoption of the following new FRSs, Amendments to FRSs and Interpretations with effect from 1 January 2011.

Amendments to FRS 7	Financial Instruments: Disclosures
Amendments to FRSs	Improvements to FRSs (2010)
IC Interpretation 4	Determining whether an Agreement Contains a Lease
Amendments to IC Interpretation 9	Reassessment of Embedded Derivatives

The above new FRSs, IC Interpretations and Amendments to FRSs do not have significant impact on the financial reporting of the Group.

A2 Seasonal or cyclicity factors

The Group faces minor seasonal fluctuations during the major festive seasons such as Hari Raya Aidilfitri and Chinese New Year celebrations.

A3 The nature and amount of items affecting assets, liabilities, equity, net income, or cash flows that are unusual because of their nature, size or incidence

There was no unusual item in the quarterly financial statement under review.

A4 Changes in estimates

There are no significant changes in the estimates of amount, which give a material effect in the current interim period.

Prestar Resources Berhad (123066-A)
Notes to the Interim Financial Report for the period ended 31 December 2011

A5 Issuances, cancellations, repurchases, resale and repayments of debt and equity securities

There were no issuances, cancellations, repurchases, resale and repayments of debt and equity securities for the current quarter ended 31 December 2011.

A6 Dividends paid (aggregate or per share) separately for ordinary share and other shares

A First and Final Dividend of 2.0% tax exempt amounting to 1.0 sen per share in respect of the financial year ended 31 December 2010 was paid on 15 September 2011.

A7 Segment Information for the current financial year to date

	<u>Trading</u> RM'000	<u>Manufacturing</u> RM'000	<u>Investment</u> RM'000	<u>Elimination</u> RM'000	<u>Total</u> RM'000
Revenue					
External Sales	120,241	412,944	1,814	-	534,999
Inter-segment revenue	594	68,755	12,744	(82,093)	-
Total Revenue	120,835	481,699	14,558	(82,093)	534,999
Segment Result	3,265	22,440	7,359	(6,665)	26,399
Profit from operations					26,399
Finance costs					(13,371)
Interest Income					248
Share of results of associates					1,463
Profit before tax					14,739

No analysis by geographical area has been presented as its year to date contribution was less than 10% to the combined results of all segments revenue or results or assets.

A8 Valuations of property, plant and equipment

The valuation of land & buildings has been brought forward, without amendment from the previous annual financial statement.

A9 Material events subsequent to the end of the interim period that have not been reflected in the financial statements for the interim period

There were no material events subsequent to the end of the interim period that have not been reflected in the financial statements for the current quarter under review.

Prestar Resources Berhad (123066-A)
Notes to the Interim Financial Report for the period ended 31 December 2011

A10 The effect of changes in the composition of the enterprise during the interim period, including business combinations, acquisition or disposal of subsidiaries and long-term investments, restructurings, and discontinuing operations

i) Incorporation of a subsidiary company in Indonesia

On 3 March 2011, Prestar Precision Tube Sdn Bhd ("PPTSB"), a wholly-owned subsidiary of the Company, had incorporated a company in Jakarta, Indonesia with the name - PT Prestar Precision Tube ("PTPPT"). PPTSB holds 75% of PTPPT's equity while the balance of equity is held by Mr. Hartono Amidjojo.

The above incorporation is not expected to have any material effect on the earnings or net assets of the Company.

ii) Members' Voluntary Winding-up of a subsidiary

On 24 Jun 2011, the Company announced that its wholly-owned subsidiary, Prestar Ventures Sdn Bhd has been dissolved on 23 June 2011 pursuant to Section 272(5) of the Companies Act 1965.

A11 Changes in contingent liabilities or contingent assets since the last financial year ended 31 December 2010

As at the date of this announcement, there were no material contingent liabilities incurred by the Group which, upon becoming enforceable, may have a material impact on the financial position of the Group.

A12 Capital commitments

	As at 31/12/2011
	RM'000
Property, plant and equipment	
Authorized and contracted for	3,261
Authorized and not contracted for	107

**Part B: ADDITIONAL INFORMATION REQUIRED BY THE LISTING REQUIREMENTS OF
BURSA SECURITIES (PART A OF APPENDIX 9B)**

B1 Review of performance of the company and its principal subsidiaries for the current quarter and financial year to date (YTD)

Group revenue for the current quarter and year-to-date were RM128.3 million and RM535.0 million respectively, both were lower by 4.5% and 3.4% over the same period last year. Profit for the quarter under review at RM0.69 million as compared to a loss of RM1.1 million last year, on the year-to-date basis the Group also reported a net profit of RM11.0 million for year ended 31 Dec 2011, this is 8.4% lower than last YTD's performance.

The improvement in current quarter's earnings as compared to the same period last year was mainly due to some improvement in sales margin towards the end of the quarter as compared to the extremely depressing prices and sales margin during the same quarter of last year. Besides, better performance derived from the end product manufacturing units during the quarter under review also helped to boost up the overall performance.

On the oversea investment, due to the extremely unfavorable business conditions in Vietnam, which is experiencing regime of high inflation and interest rates, the Group has curtailed part of the production facilities to alleviate cashflow requirement and mitigate losses; hence the Group's overall yearly profits were slightly lower than last year.

B2 Material changes in the profit before taxation for the quarter reported on as compared with the immediate preceding quarter

Group revenue for the current quarter was marginally lower than the immediate preceding quarter's RM129.5 million. Profit before tax also reduced from the immediate preceding quarter's RM2.81 million to RM0.88 million for the quarter under review.

The substantial reduction in profit before taxation was partly due to the continuous sluggish market demand and depressed selling price of our intermediaries products sold to the industries, whereby steel material prices had been declining since the middle of the year. In addition to that, there was additional allowance provided for doubtful debts by one of the subsidiaries as well as the impairment of some assets during the quarter under review.

B3 Prospects

Economic data released by Bank Negara lately showed that domestic demand remains the engine of growth for Malaysia as external headwinds drag exports lower. The country's gross domestic product (GDP) grew 5.2% in the fourth quarter of 2011 compared with the same period a year ago, while full-year growth came in at 5.1%

Going forward, amidst slowdown and uncertainties in global economies and market sentiments, steel prices remained volatile though slight recovery emerged lately but its sustainability remained to be seamed. With the confidence of the government in tackling the slow economic developments coupled with the various infrastructure projects taking off soon under Economic Transforming Program, domestic demand conditions are likely to be

Prestar Resources Berhad (123066-A)
Notes to the Interim Financial Report for the period ended 31 December 2011

stimulated favourably. Against this backdrop, the Board will continue to adopt cautious approach in order to generate a satisfactory performance for the new financial year.

B4 Variance of actual profit from forecast profit / profit guarantee

Not applicable.

B5 Tax expenses

	Current Quarter 31/12/2011 RM'000	Current Year To Date 31/12/2011 RM'000
Current taxation	569	4,257
Deferred taxation	(379)	(811)
In respect of prior years	6	260
	196	3,706

The average effective tax rate of the Group for the current quarter is slightly lower than the current statutory tax rate mainly due to availability of tax losses, unutilised capital allowance and reinvestment allowance.

B6 The status of corporate proposals announced but not completed at the latest practicable date which shall not be earlier than 7 days from the date of issue of the quarterly report.

Not applicable.

B7 Group bank borrowings:

Total group borrowings as at 31 December 2011 are as follows:-

	Short Term Borrowing	Long Term Borrowing
	RM'000	RM'000
Denominated in Ringgit Malaysia:		
Secured	73,968	2,755
Unsecured	139,421	4,995
Denominated in US Dollar:		
Secured	6,598	-
Unsecured	3,514	-
Denominated in Vietnam VND:		
Secured	-	-
Total Bank Borrowings	223,501	7,750

Prestar Resources Berhad (123066-A)
Notes to the Interim Financial Report for the period ended 31 December 2011

B8 Material litigation since the date of the last annual statement of financial which must be made up to a date not earlier than 7 days from the date of issue of the quarterly report

As at 23 February 2012, there were no changes in material litigation, including the status of pending material litigation since the last financial year ended 31 December 2010.

B9 Dividend

The Directors recommend a final dividend of 2% (1.0 sen per ordinary share), tax exempt, amounting to RM1,740,610 in respect of the financial year ended 31 December 2011, subject to shareholders' approval at the forthcoming Annual General Meeting of the Company.

B10 Earnings per share

	Current Quarter Ended 31/12/2011
Basic	
Net profit attributable to ordinary shareholder (RM'000)	7,466
Number of ordinary shares as at 1 Jan 2010 after net off treasury shares	174,061
Effect of warrants exercised	-
Effect of shares repurchased	-
Weighted average number of ordinary shares in issue ('000)	<u>174,061</u>
Basic earnings per share (sen)	4.29

Diluted

The diluted earnings per share is not disclosed as it is not applicable.

- The balance of this page has been left blank intentionally -

Prestar Resources Berhad (123066-A)
Notes to the Interim Financial Report for the period ended 31 December 2011

B11 Realised and unrealised profits/losses disclosure

	As at Current Financial Period Ended 31/12/2011 RM'000	As at Preceding Financial Year Ended 31/12/2010 RM'000
Total retained profits / (accumulated losses) of the Company and the subsidiaries:		
- Realised	91,238	87,675
- Unrealised	(3,583)	(4,272)
	87,655	83,403
Total retained profits / (accumulated losses) from associates companies:		
- Realised	24,949	23,438
- Unrealised	(1,516)	(1,468)
	111,088	105,373
Less: Consolidation adjustments	(20,622)	(24,530)
Total group retained profits as per consolidated accounts	90,466	80,843

B12 Notes to Condensed Consolidated Statement of Comprehensive Income

Net profit is arrived at after take in the following items:	Current Quarter 31/12/2011 RM'000	Current Year To Date 31/12/2011 RM'000
(a) Interest income	40	248
(b) Other income	1,577	10,241
(c) Interest expense	(2,984)	(13,371)
(d) Depreciation and amortization	(2,423)	(9,320)
(e) Provision (for) and written off of receivables	(1,573)	(900)
(f) Provision (for) and written off of inventories	503	752
(g) Gain / (loss) on disposal of quoted / unquoted investment / properties	N/A	N/A
(h) Impairment of assets	(290)	(650)
(i) Foreign exchange gain/(loss) - Realised and unrealised	70	48
(j) Gain / (loss) on derivatives	98	120
(k) Exceptional items	N/A	N/A