



HAI-O ENTERPRISE BHD
Company No: 22544-D
(Incorporated in Malaysia)

Unaudited Interim Financial Report
31 January 2016



HAI-O ENTERPRISE BHD (Co.No. 22544-D)

Quarterly report on consolidated results for the financial period 31 January 2016
The figures have not been audited.

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE QUARTER ENDED 31 JANUARY 2016

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR CORRESPONDING PERIOD
	31/1/2016	31/1/2015	31/1/2016	31/1/2015
	RM'000	RM'000	RM'000	RM'000
Revenue	80,517	61,960	209,480	169,470
Cost of sales	(54,007)	(40,748)	(139,319)	(109,481)
Gross Profit	26,510	21,212	70,161	59,989
Other income	2,332	2,967	7,095	6,811
Depreciation	(854)	(835)	(2,489)	(2,355)
Administrative expenses	(5,466)	(5,131)	(17,246)	(15,419)
Selling & distribution expenses	(9,328)	(8,771)	(23,871)	(21,698)
Other expenses	(69)	(236)	(343)	(439)
Operating Profit	13,125	9,206	33,307	26,889
Interest income	264	292	854	842
Finance costs	(86)	(62)	(179)	(239)
Share of profit of equity-accounted investee, net of tax	(136)	29	(120)	69
Profit before taxation	13,167	9,465	33,862	27,561
Income tax expenses	(3,290)	(2,396)	(8,430)	(6,803)
Profit for the period	9,877	7,069	25,432	20,758
Profit attributable to:				
Owner of the parent	9,784	7,308	25,160	20,698
Non-controlling interest	93	(239)	272	60
	9,877	7,069	25,432	20,758
Earnings Per Share attributable to equity holders of the parent				
- Basic	5.02	3.73	12.92	10.57
- Diluted	N.A.	N.A.	N.A.	N.A.

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited financial statements for the year ended 30 April 2015 and the accompanying explanatory notes attached to the interim financial statements.



HAI-O ENTERPRISE BHD (Co.No. 22544-D)

Quarterly report on consolidated results for the financial period 31 January 2016
The figures have not been audited.

**CONDENSED CONSOLIDATED STATEMENT OF OTHER COMPREHENSIVE INCOME
FOR THE QUARTER ENDED 31 JANUARY 2016**

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR CORRESPONDING PERIOD
	31/1/2016	31/1/2015	31/1/2016	31/1/2015
	RM'000	RM'000	RM'000	RM'000
Profit for the period	9,877	7,069	25,432	20,758
Other comprehensive income				
- Foreign currency translation differences for foreign operations	(5)	25	15	(4)
Total comprehensive Income for the period	9,872	7,094	25,447	20,754
Total comprehensive income attributable to:				
Owner of the parent	9,779	7,333	25,175	20,694
Non-controlling Interest	93	(239)	272	60
	9,872	7,094	25,447	20,754

The Condensed Consolidated Statement of Other Comprehensive Income should be read in conjunction with the audited financial statements for the year ended 30 April 2015 and the accompanying explanatory notes attached to the interim financial statements.



HAI-O ENTERPRISE BHD (Co.No. 22544-D)

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 JANUARY 2016**

	AS AT END OF CURRENT QUARTER 31/1/2016 (RM'000)	(Audited) AS AT PRECEDING FINANCIAL YEAR ENDED 30/4/2015 (RM'000)
ASSETS		
Non-current assets		
<i>Property, Plant and Equipment</i>	64,729	64,611
<i>Investment properties</i>	49,910	50,583
<i>Investment in jointly control entity</i>	2,245	2,234
<i>Investment in an associates</i>	779	-
<i>Other Investments</i>		
<i>Financial assets at fair value through profit or loss</i>	245	271
<i>Available-for-sale investment</i>	12	12
<i>Goodwill arising from consolidation</i>	85	85
<i>Trade receivables - non current</i>	504	566
<i>Deferred tax assets</i>	1,580	1,399
	120,089	119,761
Current Assets		
<i>Inventories</i>	66,824	58,244
<i>Trade and other receivables</i>	25,096	23,444
<i>Other Investments</i>		
<i>Financial assets at fair value through profit or loss</i>	50,784	56,119
<i>Cash and Cash Equivalents</i>	52,165	48,293
	194,869	186,100
TOTAL ASSETS	314,958	305,861
EQUITY AND LIABILITIES		
Equity attributable to equity holders of the parent		
<i>Share capital</i>	101,095	101,095
<i>Treasury Shares</i>	(17,614)	(14,712)
<i>Other reserve</i>	467	452
<i>Retained earnings</i>	163,174	167,030
	247,122	253,865
Non-controlling interest	11,772	11,966
Total Equity	258,894	265,831
Non-current Liabilities		
<i>Borrowings</i>	-	-
<i>Deferred tax</i>	114	99
	114	99
Current Liabilities		
<i>Trade & other payables</i>	46,850	30,823
<i>Short term borrowings</i>	3,405	3,912
<i>Short-term provision</i>	2,640	2,495
<i>Current tax payable</i>	3,055	2,701
	55,950	39,931
Total Liabilities	56,064	40,030
TOTAL EQUITY AND LIABILITIES	314,958	305,861
Net assets per share attributable to ordinary equity holders of the parent (RM)	1.28	1.30

The Condensed Consolidated Financial Position should be read in conjunction with the audited financial statements for the year ended 30 April 2015 and the accompanying explanatory notes attached to the interim financial statements.



**CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
FOR THE QUARTER ENDED 31 JANUARY 2016**

	Attributable to Equity Holders of the Parent					Non-controlling interest	Total Equity	
	Share Capital	Treasury shares	Exchange fluctuation reserve	Capital reserve	Retained Earnings			Total
	(RM'000)	(RM'000)	(RM'000)	(RM'000)	(RM'000)	(RM'000)	(RM'000)	
9 month ended 31 January 2016								
Balance as at 30 April 2015	101,095	(14,712)	(205)	657	167,030	253,865	11,966	265,831
Profit for the period	-	-	-	-	25,160	25,160	272	25,432
Other comprehensive income for the period	-	-	15	-	-	15	-	15
Total comprehensive income for the period	-	-	15	-	25,160	25,175	272	25,447
Acquisition on additional interest in a subsidiary from non-controlling interest	-	-	-	-	118	118	(173)	(55)
Dividend	-	-	-	-	(29,134)	(29,134)	(293)	(29,427)
Purchase of Company's own shares	-	(2,902)	-	-	-	(2,902)	-	(2,902)
Balance at end of financial period	101,095	(17,614)	(190)	657	163,174	247,122	11,772	258,894

9 month ended 31 January 2015

Balance as at 30 April 2014	101,095	(11,882)	(192)	657	164,392	254,070	11,480	265,550
Profit for the period	-	-	-	-	20,698	20,698	60	20,758
Other comprehensive income for the period	-	-	(4)	-	-	(4)	-	(4)
Total comprehensive income for the period	-	-	(4)	-	20,698	20,694	60	20,754
Acquisition on additional interest in a subsidiary from non-controlling interest	-	-	-	-	167	167	(244)	(77)
Dividend	-	-	-	-	(27,353)	(27,353)	(121)	(27,474)
Purchase of Company's own shares	-	(2,316)	-	-	-	(2,316)	-	(2,316)
Balance at end of financial period	101,095	(14,198)	(196)	657	157,904	245,262	11,175	256,437

The Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the audited financial statements for the year ended 30 April 2015 and the accompanying explanatory notes attached to the interim financial statements.



HAI-O ENTERPRISE BHD (Co.No. 22544-D)

**CONDENSED CONSOLIDATED CASH FLOW STATEMENTS
FOR THE QUARTER ENDED 31 JANUARY 2016**

	2016 9 month ended 31/1/2016 (RM '000)	2015 9 month ended 31/1/2015 (RM '000)
Profit before tax	33,862	27,561
Adjustment for :-		
Depreciation	2,489	2,355
Dividend income	(1,002)	(1,123)
Fair value (gain)/loss on other investments	(180)	(470)
Finance costs	179	239
Finance income	(854)	(842)
Gain on disposal of subsidiaries	-	(15)
Gain on disposal of property, plant and equipment	(2)	(31)
Loss on disposal of property, plant and equipment	-	-
Property, plant and equipment written off	27	116
Share of profit of equity-accounted investee, net of tax	118	(69)
Provision for sales campaign	146	(1,197)
Unrealised foreign exchange differences	(781)	62
Operating profit before changes in working capital	34,002	26,586
Changes in working capital		
<i>Inventories</i>	(8,580)	(4,894)
<i>Net Change in trade and other receivables</i>	(1,424)	(5,694)
<i>Net Change in trade and other payables</i>	9,064	2,322
<i>Tax paid</i>	(8,406)	(8,487)
	(9,346)	(16,753)
Net cash flows from operating activities	24,656	9,833
Investing Activities		
<i>Accretion of equity interests in subsidiaries</i>	(56)	(77)
<i>Investment in associated company</i>	(908)	-
<i>Proceeds from disposal of other investment</i>	(11,300)	13,500
<i>Purchase of other investment</i>	16,840	(5,647)
<i>Purchase of property, plant and equipment</i>	(1,987)	(11,400)
<i>Proceeds from disposal of property, plant and equipment</i>	2	36
<i>Dividend received</i>	1,002	1,123
<i>Interest received</i>	854	842
Net cash used in investing activities	4,447	(1,623)
Financing Activities		
<i>Purchase of Company's own share</i>	(2,902)	(2,316)
<i>Interest paid</i>	(179)	(239)
<i>Dividend paid</i>	(21,682)	(19,667)
<i>Borrowing</i>	(507)	(792)
Net cash used in financing activities	(25,270)	(23,014)
Net Changes in Cash & Cash Equivalents	3,833	(14,804)
Effect of exchange rate & fluctuations on cash held	39	(8)
Cash & Cash Equivalents at beginning of financial period	48,293	59,910
Cash & Cash Equivalents at end of the financial period	52,165	45,098

The Condensed Consolidated Cash Flow Statement should be read in conjunction with the audited financial statements for the year ended 30 April 2015 and the accompanying explanatory notes attached to the interim financial statements.



A. Notes To The Interim Financial Report

A1 Basis of preparation

The interim financial statements have been prepared in accordance with Malaysian Financial Reporting Standards (“MFRS”) 134, Interim Financial Reporting and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad (“BMSB”). This interim financial statement also complies with IAS 34, Interim Financial Reporting issued by the International Accounting Statements Board (“IASB”).

The interim financial report should be read in conjunction with the most recent annual financial statements of the Group for the year ended 30 April 2015.

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 30 April 2015.

The Group has not early adopted new or revised standards, amendments and interpretation that have been issued but not yet effective for the Group’s accounting period beginning 1 May 2015.

The initial application of the accounting standards, amendments or interpretations is not expected to have any material financial impacts to the current period and prior period financial statements of the Group upon their first adoption.

A2 Audit report of preceding annual financial statement

The preceding year annual financial statements were not subject to any qualification.

A3 Seasonal or cyclical factors

The Group’s interim business operations are not significantly affected by seasonal or cyclical factors for the quarter under review except for some consumer products, which are affected by major festive seasons.

A4 Unusual items affecting assets, liabilities, equity, net income or cash flows

There were no unusual items affecting assets, liabilities, equity, net income, or cash flows because of their nature, size or incidence.

A5 Material changes in estimates

There was no material changes in estimates of amounts reported in prior interim period of the current or previous financial years.



A6 Debt and equity securities

There have been no other issuance, cancellation, repurchases, resale and repayments of debts and equity securities during the quarter under review except for the following:-

The details of shares held as treasury shares for the period ended 31 January 2016 are as follows:

	Number of Treasury shares	Total Consideration RM
Balance as at 1 Nov 2015	7,722,088	15,878,378
Repurchased during the quarter	744,800	1,735,481
Balance as at 31 January 2016	8,466,888	17,613,859

The repurchase transactions were financed by internally generated funds.

As at 11 March 2016, the treasury shares held were 8,782,588 shares with total purchase consideration of RM 18,368,699.

A7 Dividend

An interim single tier dividend of 4 sen, amounting to RM 7,746,188 in respect of the current financial year ending 30 April 2016 was paid on 9 March 2016.

A8 Segment information

Details of segmental analysis for the period ended 31 January 2016 are as follows:

	Multi-Level Marketing	Wholesale	Retail	Others	Elimination	Consolidated
	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000
REVENUE						
Revenue from external customers	134,500	41,665	28,075	5,240	-	209,480
Inter-segment revenue	33	54,080	17	9,467	(63,597)	-
Total revenue	134,532	95,746	28,092	14,707	(63,597)	209,480
RESULT						
Segment result	23,490	4,920	714	4,294	(111)	33,307
Finance costs						(179)
Interest income						854
Share of profit of equity-accounted investee, net of tax						(120)
Profit before taxation						33,862
Income tax expenses						(8,430)
Net profit for the period						25,432



A8 Segment information (continued)

	Multi-Level Marketing	Wholesale	Retail	Others	Elimination	Consolidated
	RM '000	RM '000	RM '000	RM '000	RM '000	RM '000
Segment assets	108,856	148,431	32,966	24,705	-	314,958
Segment liabilities	18,627	32,367	2,262	2,808	-	56,064

A9 Property, plant and equipment

There is no revaluation of property, plant and equipment brought forward from the previous audited financial statements.

A10 Material events subsequent to the end of the interim period

There was no material events subsequent to the current financial quarter ended 31 January 2016.

A11 Changes in the composition of the Group

There was no change in the composition of the Group during the interim period except for the following:

- (i) The Company had acquired additional 14,000 ordinary shares of RM 1.00 each in the share capital of Hai-O Raya Bhd, for a total cash consideration of RM 37,800 during the quarter.



A12 Contingent liabilities

The changes in contingent liabilities of the Company and the Group since the last annual Statement of Financial Position date are as follows :-

<u>Company</u>	As at 11 Mar 2016	As at 31 Jan 2016	As at 30 Apr 2015
	RM'000	RM'000	RM'000
Corporate guarantee in respect of credit facilities granted to subsidiary companies	185	Nil	Nil
<u>Group</u>	As at 11 Mar 2016	As at 31 Jan 2016	As at 30 Apr 2015
	RM'000	RM'000	RM'000
Bank guarantee given to third parties in respect of services rendered to the Company	1,488	1,266	1,366
	<hr/>	<hr/>	<hr/>
	1,488	1,266	1,366
	<hr/>	<hr/>	<hr/>

A13 Capital commitment

The capital commitment of the Group for the period ended 31 January 2016 is as follows:

	RM'000
Approved and contracted for in respect of capital expenditure.	2,170



Additional Information Required By The BMSB - Listing Requirements

B1 A detailed analysis of performance of operating segments of the Group, setting out material factors affecting the earnings and/or revenue of each segment for the current quarter and financial year-to-date

Current quarter compared to the preceding year's corresponding quarter

For the second quarter under review, the Group registered higher revenue and pre-tax profit of RM 80.5 million and RM 13.2 million as compared to RM 62.0 million and RM 9.5 million, increased by 29.8% and 38.9% respectively. The increase in pre-tax profit was mainly attributable to higher revenue achieved by the three main divisions:

(i) MLM division

Revenue and pre-tax profit increased by 41.6% and 18.4% to RM 52.2 million and RM 10.3 million respectively as compared to the preceding year's corresponding quarter, mainly contributed by higher sales volume from most of the products. The continuous intensifying members' recruitment program have further attracted new members especially those younger entrepreneurs and resulting in the growth of new members by more than 50% as compared to the previous year's quarter which further contributed to the increase in revenue.

(ii) Wholesale division

The external revenue was increased by 9.6% to RM 15.6 million with the pre-tax profit increased from marginal profit to RM 1.5 million as compared to the preceding year's corresponding quarter. Despite higher operating expenses incurred in the current quarter due to inflationary pressure, the increase in the pre-tax profit was mainly contributed by higher inter-segment sales to MLM division.

(iii) Retail division

Revenue increased by 21.6% to RM 11.0 million as compared to the preceding year's corresponding quarter mainly due to pre-Chinese New Year ("CNY") sales fell in the 3rd quarter of this current financial year as opposed to 4th quarter of last financial year. Despite the weakening of market condition, it has not deterred the retail consumers to spend when celebrating CNY. By offering good quality products with affordable pricing is always the strategy carried on by the retail division, hence it has been receiving the continuous support from Hai-O members during the festive season.



Current financial period compared to the preceding year's corresponding period

For the nine months period ended 31 January 2016, the Group recorded higher revenue and pre-tax profit of RM 209.5 million and RM 33.9 million as compared to the preceding year's of RM 169.5 million and RM 27.6 million, increased by 23.6% and 22.8% respectively. This was mainly attributable to the higher revenue generated by all the three main divisions:

(i) MLM division

The division achieved higher revenue and pre-tax profit of RM 134.5 million and RM 24.2 million as compared to previous year of RM 97.2 million and RM 19.9 million, representing an increase of 38.4% and 21.2% respectively. The increase in revenue was mainly derived from higher sales volume for most of the products, with the continuous efforts in realigning its marketing strategies, the growth momentum is foreseen to be continued and sustained. The continuous intensive member recruitment campaign had attracted more young entrepreneurs. The new recruited members have grown by over 50% as compared to previous year which had further contributed to the increase in revenue and pre-tax profit.

(ii) Wholesale division

External revenue was maintained at about RM 42 million as compared to previous year. Despite higher revenue generated from Chinese medicated tonic and tea, it was offset by lower sales from patented medicine and duty free goods. However, pre-tax profit has increased by about 39% to RM 4.8 million mainly attributed to contribution from higher inter-segment sales.

(iii) Retail division

The revenue increased by 6% to RM 28.1 million with pre-tax profit increased almost double as compared to previous year. The pre-CNY sale fell in the 3rd quarter of this current financial year as opposed to the 4th quarter of last financial year which has resulted higher sales for the nine months period ended 31 January 2016.

(iv) Other division

The increase in pre-tax profit by 11.2% to RM 4.3 million in other division was mainly contributed by manufacturing division and higher rental income derived from investment properties. The inter-segment OEM supply by manufacturing division had marked improvement in its results which has helped the division to improve its performance to pre-tax profit of RM 4.3 million for the nine months period ended 31 January 2016.



B2 Material changes for the current quarter as compared with the immediate preceding quarter

For the third quarter under review, the Group recorded higher revenue and pre-tax profit of RM 80.5 million and RM 13.2 million as compared with the immediate preceding quarter of RM 73.6 million and RM 11.9 million, representing an increase of 9.4% and 10.9% respectively, this was mainly attributable to the higher revenue and profit generated by the MLM division:

(i) MLM division

The revenue and pre-tax profit had increased by 14.6% and 37.7% to RM 52.2 million and RM 10.3 million respectively as compared with the immediate preceding quarter. The effect of the success incentive trip promotion campaign in the 2nd quarter has spilled over to the 3rd quarter. Furthermore, increase in new members recruitment by about 12% had boost up higher sales and profit to the division.

(ii) Wholesale division

After the pre-price revision sales campaign carried out by the wholesale division in the 2nd quarter, sales has been slower in the 3rd quarter. The revenue lowered by 8% in the current quarter mainly attributable to lower sales volume in Chinese medicated tonic and patented medicine. Pre-tax profit dropped by almost 49% mainly attributed to higher operating costs and A&P expenses incurred in the 3rd quarter.

(iii) Retail division

Despite higher revenue recorded at RM 11.0 million, which represented an increase of 15.2% in the retail division, lower pre-tax profit by about RM 0.5 million mainly due to higher A&P costs incurred in the CNY festive season and operating costs incurred in the 3rd quarter as compared to the immediate preceding quarter.

B3 Commentary on prospects for the next quarter

The worsening of consumer and business sentiment will continue to the next quarter. In view of the slowing economic growth and lower consumers' purchasing power, hence the Group has taken pre-emptive measures and various strategies to curb the negative impact.

The MLM division will continue to provide good quality products and launch an incentive sales campaign in the next quarter to keep its business momentum going. Currently, the division is actively recruiting new members with the objective to widen its consumer and distributor base which has seen a positive effect since the last three quarters. Furthermore, the MLM division has continued to enhance its packaging and re-formulating its star products for its customers. Whereas for the wholesale division, it is currently operating in an unfavourable business environment, the division views that next quarter will remain challenging, however the division has taken several measures to overcome the challenges. The retail division will carry out its year end retail loyalty members' sale promotion in the next quarter which will contribute additional revenue to the Group.

The Board of Directors remains cautiously optimistic that the Group should be able to sustain its performance in the next quarter of financial year ending 2016.



B4 Profit Forecast

There is no profit forecast.

B5 Taxation

The provision for income tax is based on the business income earned for the period under review.

For the current quarter, the effective tax rate of the Group is higher than the statutory tax rate due mainly to certain expenses which are not deductible for tax purpose and losses of certain subsidiary companies which cannot be set off against profits of certain subsidiaries as no Group relief is available for tax purposes.

	Current Quarter Ended 31 Jan 2016 (RM '000)	Current year to date 31 Jan 2016 (RM '000)
Profit before taxation	13,167	33,862
Taxation at applicable tax rate – 24%	3,160	8,127
Adjustment mainly due to certain non-allowable expenses and deferred tax recognized in profit or loss	130	303
Total Income Tax Expenses	3,290	8,430

B6 Corporate Proposals

There were no corporate proposals for the period under review.

B7 Group Borrowings and Debts Securities

The Group borrowings and debts securities as at the end of the reporting financial period :

Group Borrowings	Currency	Secured/ Unsecured	RM'000
Short Term Borrowings	Ringgit Malaysia	Unsecured	3,228
Short Term Borrowings	Ringgit Malaysia	Secured	177
Long Term Borrowings	Ringgit Malaysia	Secured	-
Total			3,405

B8 Material Litigation

The Group is not engaged in any material litigation, claims or arbitration, including those pending or threatened against our Group, either as plaintiff or defendant, which has a material effect on the financial position of the Group.



B9 Dividend payable

No interim dividend has been declared for the quarter under review (31/1/2015:Nil).

B10 Realised and Unrealised Profits/Losses Disclosure

In accordance with the directive of BMSB and Guidance on Special Matter No.1, Determination of Realised and Unrealised Profits or Losses in the context of Disclosure Pursuant to BMSB Listing Requirements, as issued by Malaysian Institute of Accountants, the Company is required to disclose a breakdown of the unappropriated profits or accumulated losses as at the end of the reporting year and the previous financial year, on a group basis, into realised and unrealised profits or losses in the notes to its quarterly report.

The disclosure is based on the prescribed format by the BMSB.

	As at 31.01.2016 RM'000	As at 30.04.2015 RM'000 (Audited)
Total retained profits of the Company and its subsidiaries:		
- Realised	166,323	170,104
- Unrealised	1,847	1,800
	168,170	171,904
Total share of retained profits of an associate		
- Realised	(130)	(5)
Total share of retained profits of jointly controlled entities:		
- Realised	1,450	1,587
- Unrealised	(45)	(112)
	169,445	173,374
Less: Consolidation adjustments	(6,271)	(6,344)
Total Group retained profits as per consolidated accounts	163,174	167,030



B11 Earnings per share (EPS)

Earnings per share

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR CORRESPONDING YEAR
	31-Jan-16	31-Jan-15	31-Jan-16	31-Jan-15
<i>Earnings</i>				
Net profit for the period attributable to equity holders of the parent (RM'000)	9,784	7,308	25,160	20,698
Weighted average number of shares ('000)	194,721	195,853	194,721	195,853
Basic earnings per share (sen)	5.02	3.73	12.92	10.57

Diluted earnings per share is not applicable as there were no dilutive potential ordinary shares during the reporting period.