

NWP HOLDINGS BERHAD (495476-M)
CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 28 FEBRUARY 2017

	As at 28.02.2017 RM'000 (Unaudited)	As at 31.08.2016 RM'000 (Audited)
ASSETS		
Non-current assets		
Property, plant and equipment	35,953	36,563
Biological Assets	25	38
Investment in Associates	2,240	2,484
	<u>38,218</u>	<u>39,085</u>
Currents assets		
Inventories	6,506	7,204
Receivables	17,091	7,435
Amount due from Associates	690	690
Fixed Deposit with Licensed Banks	82	136
Cash, bank balances and deposits	709	1,556
	<u>25,078</u>	<u>17,021</u>
TOTAL ASSETS	<u>63,296</u>	<u>56,106</u>
EQUITY AND LIABILITIES		
Share capital	92,019	80,000
Share premium	0	4,019
Other reserves	16,365	16,365
Exchange fluctuation reserve	0	-
Retained earnings	(61,400)	(59,840)
	<u>46,984</u>	<u>40,544</u>
Non-controlling interest	(53)	(43)
Total Equity	<u>46,931</u>	<u>40,501</u>
Non-current liabilities		
Borrowings	0	0
Deferred tax liabilities	4,982	4,982
	<u>4,982</u>	<u>4,982</u>
Current liabilities		
Payables	3,659	7,548
Borrowing	201	290
Amount due to Director	7,510	2,754
Taxation	0	0
Hire purchase creditors	13	31
	<u>11,383</u>	<u>10,623</u>
	<u>16,365</u>	<u>15,605</u>
TOTAL EQUITY AND LIABILITIES	<u>63,296</u>	<u>56,106</u>
Net Asset Per Share (RM)	0.1468	0.1267

The Condensed Consolidated Balance Sheet should be read in conjunction with the Annual Financial Report
for the year ended 31 August 2016

NWP HOLDINGS BERHAD (495476-M)

Interim report for the period ended 28 FEBRUARY 2017

(The figures have not been audited)

UNAUDITED CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

For the 2nd quarter ended 28 February 2017

	CURRENT QUARTER		CUMULATIVE QUARTER	
	3 months ended		6 months ended	
	28.02.2017	28.02.2016	28.02.2017	28.02.2016
	RM' 000	RM' 000	RM' 000	RM' 000
Revenue	2,981	3,143	7,609	6,497
Cost Of Sales	(2,668)	(3,268)	(7,150)	(6,665)
Gross profit / (loss)	313	(125)	459	(168)
Other Income	49	3	114	19
Administrative Expenses	(803)	(339)	(1,347)	(615)
Other expenses	(188)	(76)	(541)	(147)
Profit / (Loss) from operation	(629)	(537)	(1,315)	(911)
Share of Profit/(Loss) of Associate	(107)	(33)	(244)	(110)
Finance Cost	(4)	(18)	(11)	(38)
Profit / (Loss) before tax	(740)	(588)	(1,570)	(1,059)
Tax expense	-	-	-	-
Profit/(Loss) for the period	(740)	(588)	(1,570)	(1,059)
Other comprehensive income for the period, net of tax	-	-	-	-
Total comprehensive income/(loss) for the period	(740)	(588)	(1,570)	(1,059)
Loss attributable to				
Owners of the company	(737)	(588)	(1,560)	(1,059)
Non-Controlling interests	(3)	5	(10)	13
Total comprehensive loss for the period	(740)	(583)	(1,570)	(1,046)
Basic loss per share (sen)	(0.21)	(0.18)	(0.44)	(0.33)

NWP HOLDINGS BERHAD (495476-M)
FOURTH QUARTERLY REPORT

Part A2 : SUMMARY OF KEY FINANCIAL INFORMATION				
Summary of Key Financial Information for the quarter ended 28/02/17				
	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR CORRESPONDING PERIOD
	28/2/2017	28/2/2016	28/2/2017	28/2/2016
	RM'000	RM'000	RM'000	RM'000
1. Revenue	2,981	3,143	6,497	6,497
2. Profit/(loss) before tax	(740)	(588)	(1,570)	(1,059)
3. Profit/(loss) after tax and non controlling interest	(737)	(579)	(1,560)	(1,046)
4. Net profit/(loss) for the period	(737)	(579)	(1,560)	(1,046)
5. Basic earnings/(loss) per share (sen)	(0.23)	(0.18)	(0.49)	(0.33)
6. Dividend per share (sen)	0	0	0	0
7. Net assets per share (RM)	AS AT END OF CURRENT QUARTER		AS AT PRECEDING FINANCIAL YEAR END	
	0.1468		0.1267	

Part A3 : ADDITIONAL INFORMATION				
	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR CORRESPONDING PERIOD
	28/2/2017	28/2/2016	28/2/2017	28/2/2016
	RM'000	RM'000	RM'000	RM'000
1. Profit/(loss) from operations	(629)	(537)	(1,315)	(911)
2. Gross Interest Income	0	0	0	0
3. Gross Interest Expense	(4)	(18)	(11)	(38)

CONDENSED CONSOLIDATED INCOME STATEMENTS
FOR THE QUARTER ENDED 28 FEBRUARY 2016

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	CURRENT YEAR QUARTER	PRECEDING YEAR CORRESPONDING QUARTER	CURRENT YEAR TO DATE	PRECEDING YEAR CORRESPONDING PERIOD
	28/2/2017	28/2/2016	28/2/2017	28/2/2016
	RM'000	RM'000	RM'000	RM'000
Revenue	2,981	3,143	7,609	6,497
Cost of Sales	(2,668)	(3,268)	(7,150)	(6,665)
Gross Profit	313	(125)	459	(168)
Other Operating Income	49	3	114	19
Operating Expenses	(991)	(415)	(1,888)	(762)
Profit/(loss) from Operations	(629)	(537)	(1,315)	(911)
Finance Costs	(4)	(18)	(11)	(38)
Investing Results	(107)	(33)	(244)	(110)
Profit/(Loss) Before Tax	(740)	(588)	(1,570)	(1,059)
Taxation	0	0	0	0
Profit/(Loss) After Tax	(740)	(588)	(1,570)	(1,059)
Minority Interest	3	5	10	13
Net Profit/(Loss) for the Period	(737)	(583)	(1,560)	(1,046)
Earnings per share - Basic (sen)	(0.21)	(0.18)	(0.44)	(0.33)
- Diluted (sen)	N/A	N/A	N/A	N/A

The Condensed Consolidated Income Statements should be read in conjunction with the Annual Financial Report
for the year ended 31 August 2016

NWP HOLDINGS BERHAD (495476-M)
CONDENSED CONSOLIDATED CASH FLOW STATEMENT
FOR THE QUARTER ENDED 28 FEBRUARY 2016

	Quarter ended 28/2/2017 RM'000 (unaudited)	Year ended 31/08/2016 RM'000 (audited)
CASH FLOW FROM OPERATING ACTIVITIES		
Loss before taxation	(1,570)	(2,991)
Adjustment for non-cash flow: -		
Bad debts written off		11
Impairment losses on receivables	-	211
Depreciation of property, plant and equipment	825	1,755
Impairment losses on property, plant and equipment		578
Amortisation on Biological Assets	13	26
(Gain)/Loss On Disposal Of Assets	0	(5)
Share of result of associates	244	188
Unrealised loss foreign exchange	0	13
Interest income	0	0
Interest expense	11	139
Operating profit/(loss) before changes in working capital	(477)	(75)
Changes in Inventories	698	854
Changes in contract work in progress	0	0
Changes in receivables	(9,656)	(2,604)
Changes in payables	867	4,141
Net cash generated from/(used in) operations	(8,568)	2,316
Interest paid	(11)	(139)
Interest received	0	0
Net cash generated from / (used in) operating activities	(8,579)	2,177
CASH FLOW FROM INVESTING ACTIVITIES		
Advance to an associate	0	0
Payment for plantation development expenditure	0	0
Payment for biological assets	0	0
Purchase of property, plant and equipment	(215)	(317)
Proceeds from disposal of assets	0	5
Investment in associates	0	0
Net cash generated from/(used in) investing activities	(215)	(312)
CASH FLOW FROM FINANCING ACTIVITIES		
Payments to hire purchase creditors	(18)	(36)
Proceeds from issuance of shares	8,000	0
Net cash generated from/(used in) financing activities	7,982	(36)
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS	(812)	1,829
EFFECT IN CHANGE OF CURRENCY RATE	0	0
CASH AND CASH EQUIVALENTS AT BEGINNING OF PERIOD	1,402	(427)
CASH AND CASH EQUIVALENTS AT END OF PERIOD	590	1,402
CASH AND CASH EQUIVALENTS COMPRISE:		
Cash and bank balances	709	1,556
Fixed Deposit	82	136
	791	1,692
Bank Overdraft	(201)	(290)
	590	1,402

The Condensed Consolidated Cash Flow Statement should be read in conjunction with the Annual Financial Report
for the year ended 31 August 2016

NWP HOLDINGS BERHAD (495476-M)**Interim report for the six months ended 28 February 2016**

(The figures have not been audited)

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE QUARTER ENDED 28 FEBRUARY 2016**

	← Attributable to Equity Holders →							
	Share Capital RM'000	Non-distributable Share Premium RM'000	Revaluation Reserves RM'000	Exchange Fluctuation Reserves RM'000	Distributable Retained Earnings RM'000	Total RM'000	Non- Controlling Interest RM'000	Total Equity RM'000
GROUP								
As at 01 September 2016	80,000	4,019	16,365	-	(59,840)	40,544	(43)	40,501
Issuance of shares	12,019	(4,019)	-	-	-	8,000	-	8,000
Profit/(Loss) for the period	-	-	-	-	(1,560)	(1,560)	(10)	(1,570)
Other comprehensive income for the period	-	-	-	-	-	-	-	-
Balance at 28 February 2017	92,019	0	16,365	-	(61,400)	46,984	(53)	46,931
As at 01 December 2015	80,000	4,019	17,626	186	(57,878)	43,953	(30)	43,923
Profit for the period	-	-	-	-	(583)	(583)	(5)	(588)
Other comprehensive income for the period	-	-	-	-	-	-	-	-
Balance at 28 February 2016	80,000	4,019	17,626	186	(58,461)	43,370	(35)	43,335

The Condensed Consolidated Statement Of Changes In Equity should be read in conjunction with
the Annual Financial Report for the year ended 31 August 2016