

**YTL E-SOLUTIONS BERHAD**

Company No. 236137-K  
Incorporated in Malaysia

**Interim Financial Report**  
**30 September 2013**

**YTL E-SOLUTIONS BERHAD**

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**YTL E-SOLUTIONS BERHAD (Company No. 236137-K)**  
(Incorporated in Malaysia)

**INTERIM FINANCIAL REPORT**

Interim financial report on consolidated results for the financial period ended 30 September 2013.

The figures have not been audited.

**CONDENSED CONSOLIDATED INCOME STATEMENT**

	<b>INDIVIDUAL QUARTER</b>		<b>CUMULATIVE QUARTER</b>	
	<b>Current Year Quarter 30.09.2013 RM'000</b>	<b>Preceding Year Corresponding Quarter 30.09.2012 RM'000</b>	<b>3 Months Ended</b>	
			<b>30.09.2013 RM'000</b>	<b>30.09.2012 RM'000</b>
<b>REVENUE</b>	21,665	21,583	21,665	21,583
<b>COST OF SALES</b>	(2,581)	(1,036)	(2,581)	(1,036)
<b>GROSS PROFIT</b>	19,084	20,547	19,084	20,547
<b>OTHER OPERATING INCOME</b>	1,476	1,552	1,476	1,552
<b>ADMINISTRATION EXPENSES</b>	(1,559)	(1,482)	(1,559)	(1,482)
<b>FINANCE COSTS</b>	(3)	-	(3)	-
<b>SHARE OF RESULTS OF ASSOCIATED COMPANY</b>	250	-	250	-
<b>PROFIT BEFORE TAX</b>	19,248	20,617	19,248	20,617
<b>INCOME TAX EXPENSE</b>	(4,758)	(5,153)	(4,758)	(5,153)
<b>PROFIT FOR THE PERIOD</b>	14,490	15,464	14,490	15,464
<b>PROFIT ATTRIBUTABLE TO:</b>				
Owners of the parent	9,152	9,728	9,152	9,728
Non-controlling interests	5,338	5,736	5,338	5,736
	14,490	15,464	14,490	15,464
<b>EARNINGS PER 10 SEN SHARE</b>				
Basic (sen)	0.68	0.72	0.68	0.72

The Condensed Consolidated Income Statement should be read in conjunction with the audited annual financial statements for the year ended 30 June 2013 and the accompanying explanatory notes attached to the interim financial statements.

**YTL E-SOLUTIONS BERHAD (Company No. 236137-K)**  
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**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current Year Quarter 30.09.2013 RM'000	Preceding Year Corresponding Quarter 30.09.2012 RM'000	3 Months Ended	
			30.09.2013 RM'000	30.09.2012 RM'000
<b>PROFIT FOR THE PERIOD</b>	14,490	15,464	14,490	15,464
<b>OTHER COMPREHENSIVE INCOME:</b>				
CURRENCY TRANSLATION DIFFERENCES	1,126	7	1,126	7
<b>OTHER COMPREHENSIVE INCOME FOR THE PERIOD, NET OF TAX</b>	1,126	7	1,126	7
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>	15,616	15,471	15,616	15,471
<b>TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:</b>				
Owners of the parent	10,277	9,735	10,277	9,735
Non-controlling interests	5,339	5,736	5,339	5,736
	15,616	15,471	15,616	15,471

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited annual financial statements for the year ended 30 June 2013 and the accompanying explanatory notes attached to the interim financial statements.

**YTL E-SOLUTIONS BERHAD (Company No. 236137-K)**  
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**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

	<b>Unaudited As at 30.09.2013 RM'000</b>	<b>Audited As at 30.06.2013 RM'000</b>
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	2,671	2,795
Goodwill on consolidation	2,490	2,490
Other intangible assets	94	105
Investment in associate	7,593	7,343
	-----	-----
	12,848	12,733
	-----	-----
<b>Current assets</b>		
Inventories	29	56
Trade and other receivables	2,569	1,998
Income tax assets	1,575	1,216
Amount due from related parties	14,885	14,740
Cash and cash equivalents	210,041	206,954
	-----	-----
	229,099	224,964
	-----	-----
<b>TOTAL ASSETS</b>	241,947	237,697
	=====	=====
<b>EQUITY</b>		
Share capital	135,000	135,000
Share premium	1,475	1,475
Other reserves	(4,971)	(6,096)
Retained earnings	87,170	78,023
Treasury shares, at cost	(2,141)	(2,141)
	-----	-----
<b>Equity attributable to owners of the parent</b>	216,533	206,261
<b>Non-controlling interests</b>	8,343	11,701
	-----	-----
<b>TOTAL EQUITY</b>	224,876	217,962
	-----	-----

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited annual financial statements for the year ended 30 June 2013 and the accompanying explanatory notes attached to the interim financial statements.

**YTL E-SOLUTIONS BERHAD (Company No. 236137-K)**  
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**INTERIM FINANCIAL REPORT**

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION - continued**

	<b>Unaudited As at 30.09.2013 RM'000</b>	<b>Audited As at 30.06.2012 RM'000</b>
<b>LIABILITIES</b>		
<b>Non-current liabilities</b>		
Deferred tax liabilities	293	293
Loan and borrowings	158	190
	-----	-----
	451	483
	-----	-----
<b>Current liabilities</b>		
Trade and other payables	16,124	18,868
Provisions	97	119
Amount due to related parties	4	6
Loan and borrowings	124	123
Income tax liabilities	271	136
	-----	-----
	16,620	19,252
	-----	-----
<b>TOTAL LIABILITIES</b>	17,071	19,735
	-----	-----
<b>TOTAL EQUITY AND LIABILITIES</b>	241,947	237,697
	=====	=====
<b>Net assets per 10 sen share (RM)</b>	0.16	0.15
	=====	=====

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited annual financial statements for the year ended 30 June 2013 and the accompanying explanatory notes attached to the interim financial statements.

**YTL E-SOLUTIONS BERHAD (Company No. 236137-K)**  
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**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2013**

	← Attributable to owners of the parent →					Treasury shares RM'000	Total RM'000	Non-controlling interests RM'000	Total equity RM'000
	Share capital RM'000	Share premium RM'000	Capital reserve RM'000	Currency translation reserve RM'000	Retained earnings RM'000				
At 1 July 2013	135,000	1,475	10	(6,106)	78,023	(2,141)	206,261	11,701	217,962
Profit for the financial period	-	-	-	-	9,152	-	9,152	5,338	14,490
Other comprehensive income for the financial period	-	-	-	1,125	-	-	1,125	1	1,126
Total comprehensive income for the financial period	-	-	-	1,125	9,152	-	10,277	5,339	15,616
Transaction with owners:									
Additional investment in an existing subsidiary	-	-	-	-	(5)	-	(5)	(57)	(62)
Treasury shares acquired	-	-	-	-	-	(*)	(*)	-	(*)
Dividend paid to non-controlling interest by subsidiary	-	-	-	-	-	-	-	(8,640)	(8,640)
At 30 September 2013	135,000	1,475	10	(4,981)	87,170	(2,141)	216,533	8,343	224,876

\* Less than RM1,000

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited annual financial statements for the year ended 30 June 2013 and the accompanying explanatory notes attached to the interim financial statements.

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**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2012**

	← Attributable to owners of the parent →					Treasury shares RM'000	Total RM'000	Non-controlling interests RM'000	Total equity RM'000
	Share capital RM'000	Share premium RM'000	Capital reserve RM'000	Currency translation reserve RM'000	Retained earnings RM'000				
At 1 July 2012	135,000	1,475	10	(5,758)	73,967	(2,141)	202,553	25,203	227,756
Profit for the financial period	-	-	-	-	9,728	-	9,728	5,736	15,464
Other comprehensive income for the financial period	-	-	-	7	-	-	7	-	7
Total comprehensive income for the financial period	-	-	-	7	9,728	-	9,735	5,736	15,471
Transaction with owners:									
Treasury shares acquired	-	-	-	-	-	(*)	(*)	-	(*)
At 30 September 2012	135,000	1,475	10	(5,751)	83,695	(2,141)	212,288	30,939	243,227

\* Less than RM1,000

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited annual financial statements for the year ended 30 June 2013 and the accompanying explanatory notes attached to the interim financial statements.



**YTL E-SOLUTIONS BERHAD (Company No. 236137-K)**  
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**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2013**

	<b>3 MONTHS ENDED</b>	
	<b>30.09.2013</b>	<b>30.09.2012</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>Cash flows from operating activities</b>		
Profit before tax	19,248	20,617
Adjustments for:-		
Allowance for obsolete inventories no longer required	(7)	-
Amortisation of other intangible assets	11	9
Depreciation of property, plant and equipment	187	80
Interest expenses	3	-
Interest income	(1,473)	(1,543)
Reversal of impairment loss on trade receivables	-	(9)
Share of results of associated company	(250)	-
Write-back of provisions	(22)	-
	-----	-----
Operating profit before working capital changes	17,697	19,154
Changes in working capital:-		
Inventories	34	(75)
Receivables	(560)	(489)
Payables	(2,751)	(74)
Related parties	(147)	(18,606)
	-----	-----
Cash generated from/(used in) operations	14,273	(90)
Interest paid	(3)	-
Interest received	1,462	1,515
Tax paid	(4,982)	(5,793)
Tax refund	-	386
	-----	-----
<b>Net cash generated from/(used in) operating activities</b>	<b>10,750</b>	<b>(3,982)</b>
	-----	-----
<b>Cash flows from investing activities</b>		
Additional investment in an existing subsidiary	(62)	-
Purchase of property, plant and equipment	(63)	(77)
Purchase of other intangible assets	-	(12)
	-----	-----
<b>Net cash flows used in investing activities</b>	<b>(125)</b>	<b>(89)</b>
	-----	-----

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited annual financial statements for the year ended 30 June 2013 and the accompanying explanatory notes attached to the interim financial statements.

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**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2013 - continued**

	<b>3 MONTHS ENDED</b>	
	<b>30.09.2013</b>	<b>30.09.2012</b>
	<b>RM'000</b>	<b>RM'000</b>
<b>Cash flows from financing activities</b>		
Dividend paid to non-controlling interest by subsidiary	(8,640)	-
Repayment of loans and borrowings	(31)	-
Purchase of own shares (net)	(*)	(*)
	-----	-----
<b>Net cash flows (used in)/generated from financing activities</b>	<b>(8,671)</b>	<b>(*)</b>
	-----	-----
Net increase/(decrease) in cash and cash equivalents	1,954	(4,071)
Effects of exchange rate changes	1,133	7
Cash and cash equivalents at beginning of the financial period	206,954	214,157
	-----	-----
<b>Cash and cash equivalents at end of the financial period</b>	<b>210,041</b>	<b>210,093</b>
	=====	=====
Cash and cash equivalents comprise:-		
Deposits with licensed banks	209,490	209,654
Cash on hand and at banks	551	439
	-----	-----
	<b>210,041</b>	<b>210,093</b>
	=====	=====

\* Less than RM 1,000

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited annual financial statements for the year ended 30 June 2013 and the accompanying explanatory notes attached to the interim financial statements.

## **INTERIM FINANCIAL REPORT**

### **Notes:-**

#### **Disclosure requirements pursuant to MFRS 134**

The interim financial reports should be read in conjunction with the audited annual financial statements of the Group for the financial year ended 30 June 2013.

#### **A1. Accounting Policies and Methods of Computation**

The interim financial report is unaudited and has been prepared in accordance with Malaysian Financial Reporting Standard (“MFRS”) 134: “Interim Financial Reporting”, IAS 34: “Interim Financial Reporting” and Chapter 9, Part K paragraph 9.22 of the ACE Market Listing Requirements of the Bursa Malaysia Securities Berhad (“Bursa Securities”).

The accounting policies and methods of computations adopted by the Group in this interim financial report are consistent with those adopted in the annual audited financial statements for the financial year ended 30 June 2013.

The adoption of MFRSs and amendments to MFRSs which were effective for financial year beginning on or after 1 July 2013 do not have significant financial impact on the Group.

#### **A2. Seasonality or Cyclicity of Interim Operations**

The business operations of the Group are not materially affected by any seasonal or cyclical factors.

#### **A3. Unusual Items**

During the current financial quarter, there was no item of an unusual nature that affects the assets, liabilities, equity, net income or cash flows of the Group.

#### **A4. Changes in Estimates of Amounts Reported**

There was no significant change in estimates of amounts reported in prior interim periods or prior financial years.

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**Notes:- continued**

**A5. Changes in Debt and Equity Securities**

For the financial year-to-date, the Company repurchased 100 ordinary shares of RM0.10 each of its issued share capital from the open market, at an average cost of RM0.63 per share. The total consideration paid for the share buy-back, including transaction costs during the financial year-to-date amounted to RM103.52 and were financed by internally generated funds. The repurchased shares are held as treasury shares in accordance with the requirements of Section 67A of the Companies Act, 1965. As at 30 September 2013, the total number of treasury shares held was 4,672,800 ordinary shares of RM0.10 each.

Apart from the above, there was no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the financial year-to-date.

**A6. Dividends paid**

No dividend was paid during the financial year-to-date under review.

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Notes:- continued

**A7. Segment Information**

The Group's segmental results for the financial period ended 30 September 2013 are as follows:-

	<b>Information technology and e-commerce RM'000</b>	<b>Communications technology RM'000</b>	<b>Content and digital media RM'000</b>	<b>Adjustments/ eliminations RM'000</b>	<b>Total RM'000</b>
External revenue	1,418	18,789	1,458	-	21,665
Inter-segment revenue	5	-	7	(12)	-
<b>Total revenue</b>	----- 1,423 =====	----- 18,789 =====	----- 1,465 =====	----- (12) =====	----- 21,665 =====
Segment profit before tax	913 =====	18,237 =====	98 =====	- =====	19,248 =====

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**Notes:- continued**

**A7. Segment Information - continued**

The Group's segmental results for the financial period ended 30 September 2012 are as follows:-

	<b>Information technology and e-commerce RM'000</b>	<b>Communications technology RM'000</b>	<b>Content and digital media RM'000</b>	<b>Adjustments/ eliminations RM'000</b>	<b>Total RM'000</b>
External revenue	1,352	18,789	1,442	-	21,583
Inter-segment revenue	38	-	-	(38)	-
	-----	-----	-----	-----	-----
<b>Total revenue</b>	<b>1,390</b>	<b>18,789</b>	<b>1,442</b>	<b>(38)</b>	<b>21,583</b>
	=====	=====	=====	=====	=====
Segment profit before tax	703	19,354	560	-	20,617
	=====	=====	=====	=====	=====

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**Notes:- continued**

**A8. Events after the Interim Period**

There was no item, transaction or event of a material or unusual in nature during the period from the end of the quarter under review to the date of this report.

**A9. Changes in the Composition of the Group**

There were no changes in the composition of the Group for the financial period ended 30 September 2013 including business combinations, obtaining or losing control of subsidiaries and long term investments, restructurings and discontinued of operations except for the following:-

- (i) On 16 July 2013, the Company approved a proposal to undertake a final cash offer to acquire the entire issued share capital of Infoscreen Networks Plc (“Infoscreen”) not already owned by the Company (“Final Cash Offer”), comprising 666,766 ordinary shares of 1 pence each (“Offeree Shares”) at an offer price of 2 pence per share in cash.
- (ii) On the closing date of 30 August 2013, Infoscreen received 97.35% acceptance to the Final Cash Offer comprising 649,091 ordinary shares, out of the Offeree Shares. As a result, the Company, pursuant to the United Kingdom Companies Act 2006, instigated the compulsory acquisition to acquire the remaining 17,675 Offeree Shares from the non-assenting shareholders of Infoscreen which was completed on 19 November 2013 where Infoscreen became a wholly-owned subsidiary of the Company.

**A10. Changes in Contingent Liabilities**

There were no changes in the contingent liabilities of the Group since the last financial year ended 30 June 2013.

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**INTERIM FINANCIAL REPORT**

Notes:- continued

Disclosure requirements per Appendix 9B, Part K of Chapter 9 of the ACE Market Listing Requirements of Bursa Securities

**B1. Review of Performance**

	Individual Quarter		Cumulative Quarter	
	30.09.2013 RM'000	30.09.2012 RM'000	30.09.2013 RM'000	30.09.2012 RM'000
<b>Revenue</b>				
Information technology and e-commerce	1,418	1,352	1,418	1,352
Communications technology	18,789	18,789	18,789	18,789
Content and digital media	1,458	1,442	1,458	1,442
	-----	-----	-----	-----
	21,665	21,583	21,665	21,583
	=====	=====	=====	=====
<b>Profit before tax</b>				
Information technology and e-commerce	913	703	913	703
Communications technology	18,237	19,354	18,237	19,354
Content and digital media	98	560	98	560
	-----	-----	-----	-----
	19,248	20,617	19,248	20,617
	=====	=====	=====	=====

For the three months under review, the Group recorded revenue and profit before tax of RM21.665 million and RM19.248 million respectively, representing an increase of 0.4% and a decrease of 6.6% respectively, compared to the preceding financial year's corresponding quarter. The decrease in profit before tax was due to the accrual of RM1.125 million contribution to Universal Service Provision fund ("USP Fund") established under the Communications and Multimedia Act 1988.

The performance of the respective operating segments was as follows:-

i) Information technology and e-commerce

Revenue increased by 4.9% to RM1.418 million from RM1.352 million, contributed by a higher income in relation to hardware sales activities. Profit before tax increased by 29.9% from RM0.703 million to RM0.913 million, mainly due to the higher interest income on higher cash deposits in the current financial quarter.



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**Notes:- continued**

**B1. Review of Performance - continued**

ii) Communications technology

Revenue derived from the spectrum sharing agreement in relation to the Group's 2.3GHz Worldwide Interoperability for Microwave Access ("WIMAX") spectrum was unchanged compared to the preceding year's corresponding quarter. However, profit before tax decreased by 5.8% to RM18.237 million from RM19.354 million, mainly due to the accrual of RM1.125 million contribution to the USP Fund.

iii) Content and digital media

Revenue and profit before tax of RM1.458 million and RM0.098 million respectively, represented an increase of 1.1% and a decrease of 82.5% respectively, compared to the preceding year's corresponding quarter. The decrease in profit before tax was contributed by lower gross profit due to a change in the revenue mix, and higher depreciation charge due to networks expansion in the current financial quarter.

**B2. Comparison with Preceding Quarter**

	<b>Current Quarter 30.09.2013 RM'000</b>	<b>Preceding Quarter 30.06.2013 RM'000</b>
Revenue	21,665	22,584
Profit before tax	19,248	6,290

The Group revenue declined marginally by 4.1%, whilst profit before tax increased by 206.0% compared to that recorded in the preceding quarter. The increase in profit before tax was mainly due to lower contribution to the USP Fund in the current financial quarter.

**B3. Prospects**

Given a significant portion of Group revenue is derived from spectrum sharing fee income, the outlook for the Group's performance in the financial year ending 30 June 2014 should be satisfactory.

**B4. Profit Forecast**

The Group did not issue any profit forecast or profit guarantee in a public document during the current financial quarter.

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Notes:- continued

**B5. Profit for the period**

	<b>Current Year Quarter 30.09.2013 RM'000</b>	<b>Financial Year- To-Date 30.09.2013 RM'000</b>
Profit for the period is stated after charging /(crediting):-		
Amortisation of other intangible assets	11	11
Depreciation of property, plant and equipment	187	187
Interest expenses	3	3
Interest income	(1,473)	(1,473)
	=====	=====

Other than the above items, there was no investment income, allowance for impairment and write off of receivables, allowance for impairment and write off of inventories, gain or loss on disposal of quoted or unquoted investments or properties, impairment of assets, foreign exchange gain or loss, gain or loss on derivatives and exceptional items for the current financial quarter and financial year-to-date.

**B6. Income Tax Expense**

	<b>Current Year Quarter 30.09.2013 RM'000</b>	<b>Financial Year- To-Date 30.09.2013 RM'000</b>
Taxation based on profit for the period	4,758	4,758
	=====	=====

The provision for taxation for the current financial quarter and financial year-to-date reflects an effective tax rate which approximates to the statutory income tax rate.

**B7. Status of Corporate Proposals**

As at the date of this report, there are no corporate proposals announced and pending completion.

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Notes:- continued

**B8. Group Borrowings and Debt Securities**

The Group's borrowings from financial institutions as at 30 September 2013 are as follows:-

	<b>Short term RM'000</b>	<b>Long term RM'000</b>	<b>Total RM'000</b>
Secured	124	158	282
	=====	=====	=====

**B9. Derivative Financial Instruments, Fair Value Changes of Financial Liabilities and Retained Earnings**

**i) Derivative Financial Instruments**

There is no outstanding derivative financial instrument as at 30 September 2013.

**ii) Fair Value Changes of Financial Liabilities**

As at 30 September 2013, the Group does not have any financial liabilities measured at fair value through profit or loss.

**iii) Retained Earnings**

	<b>Unaudited As at 30.09.2013 RM'000</b>	<b>Audited As at 30.06.2013 RM'000</b>
Retained earnings/(Accumulated losses) of the Company and its subsidiaries		
- Realised	74,335	68,769
- Unrealised	(293)	(293)
	-----	-----
	74,042	68,476
	-----	-----
Retained earnings/(Accumulated losses) of the associated companies		
- Realised	250	93
	-----	-----
Consolidated adjustments	12,878	9,454
	-----	-----
Total Group retained earnings as per consolidated interim financial report	87,170	78,023
	=====	=====

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**Notes:- continued**

**B10. Material Litigation**

There was no material litigation pending as at the date of this report.

**B11. Dividend**

No dividend has been declared for the current financial quarter.

**B12. Earnings Per Share**

**i) Basic earnings per share**

The basic earnings per share of the Group has been computed by dividing the profit attributable to owners of the parent for the financial quarter by the weighted average number of ordinary shares in issue during the financial quarter as set out below:-

	<b>Current Year Quarter 30.09.2013</b>	<b>Preceding Year Corresponding Quarter 30.09.2012</b>
Profit attributable to owners of the parent (RM'000)	9,152	9,728
	-----	-----
Weighted average number of ordinary shares in issue ('000)	1,345,327	1,345,327
	-----	-----
Basic earnings per share (sen)	0.68	0.72
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**ii) Diluted earnings per share**

The Group does not have any convertible securities and accordingly, the disclosure of diluted earnings per share is not applicable.

**B13. Audit Report of the Preceding Financial Year Ended 30 June 2013**

The auditors' report on the financial statements of the financial year ended 30 June 2013 did not contain any qualification.

By Order of the Board  
HO SAY KENG  
Secretary

Kuala Lumpur  
Dated: 21 November 2013