

BRITE-TECH BERHAD

Company no. 550212-U
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL STATEMENTS FOR THE SECOND QUARTER ENDED 30 JUNE 2013

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CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE 2ND QUARTER ENDED 30 JUNE 2013

	<----- Individual Quarter ----->		<----- Cumulative Quarters ----->	
	Current Quarter Ended 30.06.2013 (Unaudited) RM'000	Preceding Year Corresponding Quarter Ended 30.06.2012 (Unaudited) RM'000	Current Year-To-Date 30.06.2013 (Unaudited) RM'000	Preceding Year-To-Date 30.06.2012 (Unaudited) RM'000
Revenue	6,348	5,191	11,536	10,330
Operating expenses	(5,243)	(4,038)	(9,499)	(8,164)
Other operating income	197	44	240	79
Profit from operating activities	1,302	1,197	2,277	2,245
Impairment loss of goodwill	-	(300)	-	(600)
Finance income	98	56	184	125
Finance costs	(9)	(6)	(18)	(16)
Profit before tax	1,391	947	2,443	1,754
Taxation	(344)	(229)	(614)	(492)
Profit for the period	1,047	718	1,829	1,262
Other comprehensive income for the period, net of tax	-	-	-	-
Total comprehensive income for the period	1,047	718	1,829	1,262
Total comprehensive income for the period				
Owners of the Company	1,018	688	1,787	1,200
Non-controlling interests	29	30	42	62
	<u>1,047</u>	<u>718</u>	<u>1,829</u>	<u>1,262</u>
Number of shares in issue ('000)	252,000	252,000	252,000	252,000
Weighted average number of shares ('000)	252,000	252,000	252,000	252,000
Earnings per ordinary share attributable to owners of the Company (sen):				
- Basic	<u>0.40</u>	<u>0.27</u>	<u>0.71</u>	<u>0.48</u>
- Diluted	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

(The Interim Financial Statements should be read in conjunction with the audited financial statements for the year ended 31 December 2012.)

BRITE-TECH BERHAD (550212-U)
(Incorporated in Malaysia)

CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AS AT 30 JUNE 2013

	As at End of Current Year Quarter 30.06.2013 (Unaudited) RM'000	As at Preceding Financial Year End 31.12.2012 (Audited) RM'000
ASSETS		
Non-Current Assets		
Property, plant and equipment	19,870	19,999
Investment properties	3,240	3,240
Other investments	152	152
Goodwill on consolidation	1,768	1,768
	<u>25,030</u>	<u>25,159</u>
Current Assets		
Inventories	1,482	1,278
Trade and other receivables	8,028	7,214
Tax recoverable	22	68
Short-term investments	6,631	4,272
Fixed deposits with licensed banks	4,661	7,437
Cash and bank balances	1,619	1,604
	<u>22,443</u>	<u>21,873</u>
TOTAL ASSETS	<u>47,473</u>	<u>47,032</u>
EQUITY AND LIABILITIES		
Equity attributable to owners of the Company		
Share capital	25,200	25,200
Reserves	15,934	15,659
	<u>41,134</u>	<u>40,859</u>
Non-controlling interests	710	668
Total Equity	<u>41,844</u>	<u>41,527</u>
Non-Current Liabilities		
Long term borrowings (secured)	534	542
Deferred taxation	1,658	1,658
	<u>2,192</u>	<u>2,200</u>
Current Liabilities		
Trade and other payables	2,730	2,845
Amount due to directors	116	103
Bank overdraft	42	-
Short term borrowings (secured)	207	99
Provision for taxation	342	258
	<u>3,437</u>	<u>3,305</u>
Total Liabilities	<u>5,629</u>	<u>5,505</u>
TOTAL EQUITY AND LIABILITIES	<u>47,473</u>	<u>47,032</u>
Net assets per share attributable to owners of the Company (RM)	<u>0.16</u>	<u>0.16</u>

(The Interim Financial Statements should be read in conjunction with the audited financial statements for the year ended 31 December 2012.)

BRITE-TECH BERHAD (550212-U)
(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE 2ND QUARTER ENDED 30 JUNE 2013**

	<----- Attributable to owners of the Company ----->					Total Equity RM'000
	<----- Non-distributable----->		<-Distributable ->		Non- controlling Interests RM'000	
	Share Capital RM'000	Revaluation reserves RM'000	Retained Profits RM'000	Total Shareholders' Equity RM'000		
<u>6 Months Ended 30 June 2013</u>						
<u>(Unaudited)</u>						
Balance as at 1 January 2013	25,200	7,334	8,325	40,859	668	41,527
Total comprehensive income for the financial period	-	-	1,787	1,787	42	1,829
Dividend paid in respect of financial year ended 31 December 2012	-	-	(1,512)	(1,512)	-	(1,512)
Balance as at 30 June 2013	<u>25,200</u>	<u>7,334</u>	<u>8,600</u>	<u>41,134</u>	<u>710</u>	<u>41,844</u>
<u>6 Months Ended 30 June 2012</u>						
<u>(Unaudited)</u>						
Balance as at 1 January 2012	25,200	7,359	7,070	39,629	587	40,216
Total comprehensive income for the financial period	-	-	1,200	1,200	62	1,262
Dividend paid in respect of financial year ended 31 December 2011	-	-	(1,209)	(1,209)	(60)	(1,269)
Balance as at 30 June 2012	<u>25,200</u>	<u>7,359</u>	<u>7,061</u>	<u>39,620</u>	<u>589</u>	<u>40,209</u>

(The Interim Financial Statements should be read in conjunction with the audited financial statements for the year ended 31 December 2012.)

CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS
FOR THE 2ND QUARTER ENDED 30 JUNE 2013

	6 Months Period Ended 30.06.2013 (Unaudited) RM'000	6 Months Corresponding Period Ended 30.06.2012 (Unaudited) RM'000
Cash flows from operating activities		
Profit before tax	2,443	1,754
Adjustments for:		
Depreciation on property, plant and equipment	389	386
Gain on disposal of property, plant and equipment	-	(2)
Property, plant and equipment written off	25	-
Impairment of goodwill	-	600
Bad debts written off	8	-
Finance costs	18	16
Finance income	(184)	(125)
Impairment loss on trade receivables	21	-
Inventory written off	55	38
Operating profit before working capital changes	<u>2,775</u>	<u>2,667</u>
Changes in working capital:		
Inventories	(259)	162
Trade and other receivables	(843)	(356)
Trade and other payables	(102)	(122)
Cash from operations	<u>1,571</u>	<u>2,351</u>
Interest paid	(18)	(16)
Income tax paid	(484)	(472)
Net cash from operating activities	<u>1,069</u>	<u>1,863</u>
Cash flows from investing activities		
Interest received	184	125
Purchase of property, plant and equipment	(303)	(536)
Proceeds from disposal of property, plant and equipment	18	296
Net cash used in investing activities	<u>(101)</u>	<u>(115)</u>
Cash flows from financing activities		
Drawdown from hire purchase	159	79
Repayments of bank borrowings	(59)	(33)
Dividend paid to owners of the Company	(1,512)	(1,209)
Dividend paid to non-controlling interests	-	(60)
Net cash used in financing activities	<u>(1,412)</u>	<u>(1,223)</u>
Net changes in cash and cash equivalents	(444)	525
Cash and cash equivalent at beginning of period	<u>13,313</u>	<u>10,951</u>
Cash and cash equivalent at end of period	<u>12,869</u>	<u>11,476</u>
Cash and cash equivalents comprise the following:		
Short-term investments	6,631	3,694
Fixed deposits with licensed banks	4,661	6,754
Cash and bank balances	1,619	1,081
Bank overdraft	(42)	(53)
Cash and cash equivalents at end of the period	<u>12,869</u>	<u>11,476</u>

A EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD 134 ("MFRS134")

A1 Basis of preparation

The unaudited interim financial statements for the financial period ended 30 June 2013 have been prepared under the historical cost convention except for financial instruments which are stated at fair values in accordance to Malaysian Financial Reporting Standards MFRS139 *Financial Instruments: Recognition and Measurement*.

The unaudited interim financial statements have been prepared in accordance with MFRS134 Interim Financial Reporting and Appendix 9B of the ACE Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities").

The unaudited interim financial statements should be read in conjunction with the audited financial statement for the financial year ended 31 December 2012. The 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 year ended 31 December 2012.

The significant accounting policies and methods of computation applied in the unaudited interim financial statements are consistent with those adopted in the most recent audited financial statements for the year ended 31 December 2012, except for the adoption of the following MFRSs, IC interpretation and Amendments to MFRSs during the current financial period:

MFRS 3	Business Combinations
MFRS 10	Consolidated Financial Statements
MFRS 11	Joint Arrangements
MFRS 12	Disclosure of Interests in Other Entities
MFRS 13	Fair Value Measurement
MFRS 119	Employee Benefits (revised)
MFRS 127	Consolidated and Separate Financial Statements (revised)
MFRS 128	Investments in Associates and Joint Ventures (revised)
IC Interpretation 20	Stripping Costs in the Production Phase of a Surface Mine
Amendments to MFRS1	Government Loans
Amendments to MFRS7	Financial Instruments: Disclosures - Offsetting Financial Assets and Financial Liabilities
Amendments to MFRS10	Consolidated Financial Statements: Transition Guidance
Amendments to MFRS11	Joint Arrangements: Transition Guidance
Amendments to MFRS12	Disclosure of Interest in Other Entities: Transition Guidance
Amendments to MFRS101	Presentation of Items of Other Comprehensive Income
Annual Improvements to IC Interpretations and MFRSs 2009-2011 Cycle	

IC Interpretation 20 is not applicable to the Group and the Company as it is not relevant to the Group's operation. Government Loans (Amendments to MFRS1) has no financial impact to the Group and the Company as the Group and the Company do not hold any government grants or receive any government assistance. The adoption of all the other MFRSs and amendments to MFRSs did not have any financial impact to the Group and the Company.

The following MFRSs and Amendments to MFRSs have been issued by the MASB but are not yet effective to the Group and the Company:

Effective for financial periods beginning on or after 1 January 2014

Amendments to MFRS132	Disclosures - Offsetting Financial Assets and Financial Liabilities
Amendments to MFRS10, 12 and 127	Investment Entities

Effective for financial periods beginning on or after 1 January 2015

MFRS 9	Financial Instruments (IFRS 9 issued by IASB in November 2009)
MFRS 9	Financial Instruments (IFRS 9 issued by IASB in October 2010)
Amendments to MFRS 9	Mandatory Effective Date of MFRS 9 and Transition Disclosures

The Group will adopt the above pronouncements when they become effective in the respective financial periods. These pronouncements are not expected to have any effect to the financial statements of the Group upon their initial application.

A2 Auditors' Report on Preceding Annual Financial Statements

The auditors' report on the audited annual financial statements for the year ended 31 December 2012 was not qualified.

BRITE-TECH BERHAD (550212-U)
(Incorporated in Malaysia)
NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE 2ND QUARTER ENDED 30 JUNE 2013

A3 Comments About Seasonal or Cyclical Factors

The Group's principal business is not significantly affected by seasonality or cyclicity factors during the current quarter under review.

A4 Unusual Items Affecting Interim Financial Report

There were no unusual items affecting assets, liabilities, equity, net income or cash flows for the current quarter under review.

A5 Dividends Paid

A final single-tier dividend on ordinary share of 0.60 sen per share (2011: 0.48 sen per share) amounting to RM1,512,000 (2011: RM1,209,600) in respect of the financial year ended 31 December 2012 was approved by the shareholders at the Company's Annual General Meeting held on 28 May 2013 and has been paid by the Company on 25 June 2013 to shareholders whose names appear in the Register of Depositors as the close of business on 10 June 2013.

A6 Material Changes in Estimates Used

There were no significant changes in the nature and amount of estimates used in prior interim reporting period or prior financial years that have a material effect in the current quarter under review.

A7 Debt and Equity Securities

There were no issuances and repayment of debt and equity securities, share buy-backs, share cancellations, shares held as treasury shares and resale of treasury shares for the current quarter under review.

A8 Segmental Information

Segment revenue and segment results for the financial period ended 30 June 2013 by the respective operating segments are as follows:

Financial Period Ended 30.06.2013	Environmental products and services	System equipment and ancillary products	Investments	Inter-segment Eliminations	Group
	RM'000	RM'000	RM'000	RM'000	RM'000
REVENUE					
External revenue	9,317	2,219	-	-	11,536
Inter-segment revenue	423	3	603	(1,029)	-
Total revenue	9,740	2,222	603	(1,029)	11,536
RESULT					
Segment results (external)	1,887	531	(141)	-	2,277
Finance income	66	4	114	-	184
Finance costs	(18)	-	-	-	(18)
Profit/(loss) before taxation	1,935	535	(27)	-	2,443
Taxation					(614)
Total comprehensive income for the period					1,829
Non-controlling interests					(42)
Profit attributable to Owners of the Company					1,787

Financial Period Ended 30.06.2012	Environmental products and services	System equipment and ancillary products	Investments	Inter-segment Eliminations	Group
	RM'000	RM'000	RM'000	RM'000	RM'000
REVENUE					
External revenue	8,603	1,727	-	-	10,330
Inter-segment revenue	485	11	603	(1,099)	-
Total revenue	9,088	1,738	603	(1,099)	10,330
RESULT					
Segment results (external)	2,088	245	(688)	-	1,645
Finance income	65	3	58	(1)	125
Finance costs	(17)	-	-	1	(16)
Profit/(loss) before taxation	2,136	248	(630)	-	1,754
Taxation					(492)
Total comprehensive income for the period					1,262
Non-controlling interests					(62)
Profit attributable to Owners of the Company					1,200

A9 Valuations of Property, Plant and Equipment

There has been no valuation undertaken for the Group's property, plant and equipment in the current quarter under review.

A10 Material Subsequent Event

On 5 August 2013, a wholly owned subsidiary of the Group, Brite-Tech Corporation Sdn Bhd had entered into two Sales and Purchase Agreement ("SPA") with Cekal Unggul Sdn Bhd for the acquisition of two pieces of land in Mukim Kapar, Daerah Klang, Selangor Darul Ehsan for a total purchase consideration of RM7,225,879 subject to the terms of the SPA.

A11 Changes in the Composition of the Group

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

A12 Derivatives

- (a) There were no outstanding derivatives (including financial instruments designated as hedging instruments) as at the end of the quarter ended 30 June 2013; and
- (b) The Group has not entered into a type of derivatives not disclosed in the previous financial year or any of the previous quarters under the current financial year.

A13 Gains / Losses Arising from Fair Value Changes of Financial Liabilities

There were no material amount of gains or losses arising from fair value changes of its financial liabilities for the current and cumulative quarter.

A14 Changes in Contingent Liabilities or Contingent Assets

There were no contingent liabilities or contingent assets arising since the last financial year ended on 31 December 2012.

	30.06.2013 (Unaudited) RM '000	31.12.2012 (Audited) RM'000
Corporate guarantees given to financial institutions for banking facilities granted to subsidiary companies	16,714	16,714
	<u>16,714</u>	<u>16,714</u>

A15 Capital Commitments

There were no capital commitments as at the end of the current quarter under review.

A16 Significant Related Party Transactions

	Current Year Quarter 30.06.2013 RM'000	Cumulative Year To Date 30.06.2013 RM'000
The Group has the following inter companies transactions:		
Management fees	301	603
Rental	53	106
Revenue	210	426

B EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS BURSA MALAYSIA SECURITIES BERHAD FOR THE ACE MARKET

B1 Review of Performance for the Current Quarter and Financial Year-To-Date

The Group's revenue for the current quarter ended 30 June 2013 showed an increase of 22.3% to RM6.348 million from RM5.191 million in the preceding corresponding year's quarter. The Group's profit before tax increased by 46.9% to RM1.391 million as against preceding corresponding year's quarter of RM0.947 million.

The Group's revenue for the financial year-to-date ended 30 June 2013 showed an increase of 11.7% to RM11.536 million from RM10.330 million in the preceding corresponding year's quarter. The Group's profit before tax increased by 39.3% to RM2.443 million as against preceding corresponding year's quarter of RM1.754 million.

The increase in the Group's profit before tax for the current quarter and financial year-to-date were mainly due to the higher revenue achieved and the absence of impairment loss of goodwill.

Environmental products and services

This segment is the main contributor for the financial period ended 30 June 2013 as it comprised 80.8% of the total revenue.

For the financial period ended 30 June 2013, the revenue in environmental products and services increased by RM0.652 million or 7.2% to RM9.740 million as compared to RM9.088 million reported in the corresponding financial period ended 30 June 2012. The profit before tax for the financial period ended 30 June 2013 reduced by RM0.201 million or 9.4% to RM1.935 million as compared to RM2.136 million reported in the corresponding financial period ended 30 June 2012.

System equipment and ancillary products

This segment comprised 19.2% of the total revenue for the financial period ended 30 June 2013.

For the financial period ended 30 June 2013, the revenue in system equipment and ancillary products increased by RM0.484 million or 27.8% to RM2.222 million as compared to RM1.738 million reported in the corresponding financial period ended 30 June 2012. The profit before tax for the financial period ended 30 June 2013 increased by RM0.287 million or 115.7% to RM0.535 million as compared to RM0.248 million reported in the corresponding financial period ended 30 June 2012.

The results of the current quarter and financial year-to-date under review have not been affected by any transactions or events of a material or unusual nature.

B2 Variation of Results Against Immediate Preceding Quarter

	Current Year Quarter 30.06.2013	Immediate Preceding Quarter 31.03.2013	Variation	
	RM'000	RM'000	RM'000	%
Revenue	6,348	5,188	1,160	22.4%
Profit before tax	1,391	1,052	339	32.2%

For the current quarter under review, the Group recorded a higher revenue of RM6.348 million, representing an increase of 22.4% from the immediate preceding quarter's revenue of RM5.188 million. The Group's profit before tax for the current quarter increased by 32.2% to RM1.391 million as compared to the preceding quarter.

B3 Prospects

The Group expects the year ahead to remain challenging. Barring any unforeseen circumstances, the performance of the existing business of the Group is likely to remain satisfactory for the year ahead.

B4 Variance of Actual Profit from Forecast Profit

Not applicable as the Group did not issue any profit forecast or profit guarantee for the current quarter under review.

BRITE-TECH BERHAD (550212-U)
(Incorporated in Malaysia)
NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE 2ND QUARTER ENDED 30 JUNE 2013

B5 Taxation

The Group's taxation for the current quarter and financial year-to-date were as follows:

	Individual Quarter		Cumulative Quarters	
	Current Year	Preceding Year	Current Year -To-	Preceding
	Quarter	Corresponding	Date	Year-To-Date
	30.06.2013	Quarter	30.06.2013	30.06.2012
	RM'000	30.06.2012	RM'000	RM'000
		RM'000		RM'000
Income and deferred tax				
-Current	341	241	611	504
-Under/(over)provision in prior year	3	(12)	3	(12)
	<u>344</u>	<u>229</u>	<u>614</u>	<u>492</u>

The Group's effective tax rate for the current quarter was slightly higher than the statutory tax rate mainly due to the tax charges relate to profits of certain subsidiary companies which cannot be set-off against losses of other subsidiary companies and certain expenses are not deductible for tax purposes.

B6 Additional Notes to Condensed Consolidated Statements of Comprehensive Income

	Current Year	Current Year-To-
	Quarter	Date
	30.06.2013	30.06.2013
	(Unaudited)	(Unaudited)
	RM'000	RM'000
Other operating income:		
Rental income	35	68
Bad debts recovered	4	6
Gain on foreign exchange - realised	7	14
Gain on disposal of property, plant and equipment	1	-
Miscellaneous income	150	152
Operating expenses:		
Depreciation on property, plant and equipment	193	389
Impairment loss on trade receivables	13	21
Bad debts written off	8	8
Inventories written off	28	55
Property, plant and equipment written off	25	25

Other disclosure items pursuant to Appendix 9B Note 16 of the Listing Requirements of Bursa Malaysia Securities Berhad are not applicable.

B7 Sale of Unquoted Investments and/or Properties

There were no sale of unquoted investments and/or properties in the current quarter under review.

B8 Purchase and/or Disposal of Quoted Securities

There were no purchases or disposals of quoted securities in the current quarter under review.

B9 Status of Corporate Proposals

There were no corporate proposals announced but not completed as at the date of this announcement.

B10 Borrowings

The Group's borrowings as at the current quarter are as follows:

	Current Year
	Quarter
	30.06.2013
	RM'000
Short term borrowings (Secured)	249
Long term borrowings (Secured)	534
Total	<u>783</u>

Bank overdraft of RM 0.042 million has been included as short term borrowings.

The Group has no unsecured borrowings in the current quarter under review.

The Group's borrowings are all denominated in Ringgit Malaysia.

B11 Unrecognised Financial Instruments

i) The Company had entered into a Call and Put Option Agreement ("CPOA") on 9 December 2009 for the disposal of 150,000 ordinary shares of RM 1.00 each, comprising 15% equity interest in Agro Venture Carbon Sdn. Bhd. ("AVC") (formerly known as Brite Tech Venture Sdn. Bhd.) for a total disposal consideration of RM 300,000. The salient features of CPOA are as follow:

- a) - The Company grants a call option ("the Call Option") to the Purchaser to give the Purchaser the option to purchase the 15% equity interest in AVC, free from all Encumbrances ("Option Shares") from the Company within a period of 48 months from the date of the CPOA ("the Call Option Period") at RM300,000 provided that the turnover of AVC based on the latest audited accounts of AVC at the time of the exercise of the Call Option, is less than RM5,000,000;
- The Call Option may be exercisable by the Purchaser in respect of all and not part of the Option Shares within the Call Option Period;
- b) The Purchaser grants to the Company the right to sell the Option Shares ("the Put Option A") to the Purchaser within a period of 48 months from the date of the CPOA ("the Put Option A Period") at RM300,000 provided that, the turnover of AVC based on the latest audited accounts of at the time of exercise of Put Option, is RM5,000,000 or more;
- c) The Purchaser grants to the Company the right to sell the Option Shares to the Purchaser ("Put Option B") on or after the expiry of 48 months from the date of the CPOA ("Put Option B Period"). The Put Option B shall be exercisable by the Company within 6 months from the expiry of 48 months from the date of the CPOA at RM300,000 irregardless of the turnover of AVC;

The Put Option A and Put Option B may be exercisable by the Company in respect of all and not part of the Option Shares within the Put Option A Period and Put Option B Period;

It is not practical to estimate the fair value of the CPOA for unquoted corporations because of the lack of quoted market prices and the inability to estimate fair value without incurring excessive costs.

ii) As at 30 June 2013, the contingent liability not recognised in the statement of financial position of the company is as follow:-

	<u>Credit facilities limit</u> RM '000	<u>Amount utilised</u> RM '000	<u>Net fair value</u> RM '000
Corporate guarantee	16,714	346	-

The net fair value of the contingent liability is estimated to be minimal as the subsidiary companies are expected to fulfil their obligation to repay their borrowings.

B12 Changes in Material Litigation

There were no pending material litigation which would materially and adversely affect the financial position of the Group and the Company at the date of this announcement.

B13 Earnings Per Share

The basic and diluted earnings per share (EPS) for the current quarter and financial year-to-date have been calculated as follows:

	Individual Quarter		Cumulative Quarters	
	Current Year Quarter 30.06.2013	Preceding Year Corresponding Quarter 30.06.2012	Current Year-To- Date 30.06.2013	Preceding Year-To-Date 30.06.2012
Profits attributable to owners of the Company (RM'000)	1,018	688	1,787	1,200
Weighted average number of shares in issue ('000)	252,000	252,000	252,000	252,000
Basic earnings per share (sen)	0.40	0.27	0.71	0.48
Diluted earnings per share (sen)	N/A	N/A	N/A	N/A

The dilluted EPS is not applicable as there were no potential ordinary shares in issue for the current quarter and cumulative quarter.

BRITE-TECH BERHAD (550212-U)
(Incorporated in Malaysia)
NOTES TO THE INTERIM FINANCIAL STATEMENTS
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B14 Dividends Payable

The Board of Directors of the Company does not recommend any dividend for the current quarter under review.

B15 Realised and Unrealised Retained Profits

The retained profits of the Group is analysed as follows:

	As at 30.06.2013 (Unaudited) RM'000	As at 31.12.2012 (Audited) RM'000
Total retained profits of Company and its subsidiaries:		
- Realised	16,929	16,613
- Unrealised	1,171	1,171
	18,100	17,784
Less: Consolidation adjustments	(9,500)	(9,459)
Total Group retained profits as per consolidated accounts	8,600	8,325

The determination of realised and unrealised profits or losses is compiled based on Guidance of Special Matter No.1, *Determination of Realised and Unrealised Profits or Losses in the Context of Disclosure Pursuant to Bursa Securities Listing Requirements*, issued by the Malaysian Institute of Accountants on 20 December 2010.

The disclosure of realised and unrealised retained profits above is solely for complying with the disclosure requirements stipulated in the directive of Bursa Securities and should not be applied for any other purposes.

B16 Limited review by external auditors

The Board had engaged the external auditors to review and report on the condensed consolidated financial statement of Brite-Tech Berhad for the financial period ended 30 June 2013 in accordance with the International Standard on Review Engagements 2410, "Review of Interim Financial Information Performed by the Independent Auditor of the Entity" as directed by Bursa Securities.

The external auditors reported to the Board that nothing has come to their attention that causes them to believe that the said condensed consolidated financial statements were not prepared, in all material respects, in accordance with MFRS 134 *Interim Financial Reporting* and in accordance with IAS 34 *Interim Financial Reporting* issued by the IASB. The report was made to the Board in accordance to the terms of reference with the external auditors and for no other purpose.

BY ORDER OF THE BOARD

Yip Siew Yoong (MAICSA 0736484)

Leong Siew Kit (MACS 01215)

Company Secretaries

Kuala Lumpur

27 August 2013