

**Financial Results**

Reference No.

Submitting Merchant Bank  
(If applicable)

Company Name

**ORIENTED MEDIA GROUP BERHAD ("OMEDIA")**  
(Formerly known as Portrade dotcom Berhad)

Stock Name

**OMEDIA**

Contact Person

Designation

**DIRECTOR****Part A1: QUARTERLY REPORT**

Financial Year End

**30 JUNE 2014**

Quarter

**1**Quarterly report for the  
financial period ended**30 SEPTEMBER 2013**

The figures

**Have not been audited****Part A2: SUMMARY OF KEY FINANCIAL INFORMATION**

Summary of Key Financial Information for the financial period ended

|   | INDIVIDUAL QUARTER  |                                      | CUMULATIVE QUARTER    |   |        |
|---|---|--------------------------------------|-----------------------|---|--------|
|   | CURRENT YEAR QUARTER  | PRECEDING YEAR CORRESPONDING QUARTER | CURRENT YEAR TO DATE  | PRECEDING YEAR CORRESPONDING PERIOD         |        |
|   | 2013  | 2012                                 | 2013                  | 2012  |        |
|   | 30.09.2013<br>RM '000   | 30.09.2012<br>RM '000                | 30.09.2013<br>RM '000 | 30.09.2012<br>RM '000                       |        |
| 1 | Revenue   | 328                                  | 75                    | 328   | 75     |
| 2 | Profit/(loss) before tax  | (24)                                 | (407)                 | (24)  | (407)  |
| 3 | Profit/(loss) for the period  | (24)                                 | (407)                 | (24)  | (407)  |
| 4 | Net profit/(loss) attributable to ordinary equity holders of the parent         | (24)                                 | (406)                 | (24)  | (406)  |
| 5 | Basic earnings/(loss) per share (sen)   | (0.01)                               | (0.26)                | (0.01)                                      | (0.26) |
| 6 | Proposed/Declared Dividend per share (sen)                                      | Nil                                  | Nil                   | Nil   | Nil    |
|   |   | <b>AS AT END OF CURRENT QUARTER*</b> |                       | <b>AS AT PRECEDING FINANCIAL YEAR ENDED</b> |        |
| 7 | Net assets per share attributable to ordinary equity holders of the parent (RM) | 0.0315                               |                       | 0.0317                                      |        |

**PART A3: ADDITIONAL INFORMATION**

|   | INDIVIDUAL QUARTER     |                                      | CUMULATIVE QUARTER    |                                     |    |
|---|------------------------|--------------------------------------|-----------------------|-------------------------------------|----|
|   | CURRENT YEAR QUARTER   | PRECEDING YEAR CORRESPONDING QUARTER | CURRENT YEAR TO DATE  | PRECEDING YEAR CORRESPONDING PERIOD |    |
|   | 2013                   | 2012                                 | 2013                  | 2012                                |    |
|   | 30.09.2013<br>RM '000  | 30.09.2012<br>RM '000                | 30.09.2013<br>RM '000 | 30.09.2012<br>RM '000               |    |
| 1 | Gross interest income  | 2                                    | 0                     | 2                                   | 0  |
| 2 | Gross interest expense | (5)                                  | 16                    | 5                                   | 16 |

**ORIENTED MEDIA GROUP BERHAD (517487-A)**

(Incorporated in Malaysia)

**CONDENSED INTERIM FINANCIAL REPORT  
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2013  
STATEMENT OF COMPREHENSIVE INCOME (UNAUDITED)**

|  | 3 Months Ended |             | Cumulative    |           |
|--|----------------|-------------|---------------|-----------|
|  | 1st Quarter    | 1st Quarter | Quarter Ended |           |
|  | 30 Sept        | 30 Sept     | 30 September  |           |
|  | 2013           | 2012        | 2013          | 2012      |
|  | RM             | RM          | RM            | RM        |
| Revenue  | 327,828        | 75,190      | 327,828       | 75,190    |
| Cost of sales  | (184,189)      | (28,737)    | (184,189)     | (28,737)  |
| <b>GROSS PROFIT</b>  | 143,639        | 46,453      | 143,639       | 46,453    |
| Other operating income   | 20,412         | 5,423       | 20,412        | 5,423     |
| Administrative expenses  | (183,457)      | (443,639)   | (183,457)     | (443,639) |
| <b>OPERATING LOSS</b>  | (19,406)       | (391,763)   | (19,406)      | (391,763) |
| Finance costs  | (4,872)        | (15,581)    | (4,872)       | (15,581)  |
| <b>LOSS BEFORE TAXATION</b>  | (24,279)       | (407,344)   | (24,279)      | (407,344) |
| Taxation   | -              | -           | -             | -         |
| <b>LOSS NET OF TAX</b>   | (24,279)       | (407,344)   | (24,279)      | (407,344) |
| <b>Other comprehensive loss</b>                                      |                |             |               |           |
| Foreign currency translation   | 5,052          | 34,417      | 5,052         | 34,417    |
| Other comprehensive loss for the quarter, net of tax                 | 5,052          | 34,417      | 5,052         | 34,417    |
| <b>TOTAL COMPREHENSIVE LOSS FOR THE YEAR</b>                         | (19,227)       | (372,927)   | (19,227)      | (372,927) |
| <b>Loss attributable to:</b>   |                |             |               |           |
| Owners of the parent   | (24,279)       | (405,659)   | (24,279)      | (405,659) |
| Non-controlling interests  | -              | (1,685)     | -             | (1,685)   |
|  | (24,279)       | (407,344)   | (24,279)      | (407,344) |
|  | -              | -           | -             | -         |
| <b>Total comprehensive loss attributable to:</b>                     |                |             |               |           |
| Owners of the parent   | (19,227)       | (469,455)   | (19,227)      | (469,455) |
| Non-controlling interests  | -              | 96,528      | -             | 96,528    |
|  | (19,227)       | (372,927)   | (19,227)      | (372,926) |
|  | -              | -           | -             | -         |
| <b>Loss per share attributable to equity holders of the Company:</b> |                |             |               |           |
| Basic (sen)  | (0.01)         | (0.26)      | (0.01)        | (0.26)    |
| Diluted (sen)  | 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 June 2013 and the accompanying explanatory notes attached to the interim financial statements.)

**ORIENTED MEDIA GROUP BERHAD (517487-A)**

(Incorporated in Malaysia)

**CONDENSED INTERIM FINANCIAL REPORT  
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2013  
STATEMENT OF FINANCIAL POSITION**

|  | 2013<br>30-Sep-13<br>RM | AUDITED<br>2013<br>30 JUNE<br>RM |
|--|-------------------------|----------------------------------|
| <b>ASSETS</b>  |                         |                                  |
| <b>Non-current assets</b>                                    |                         |                                  |
| Property, plant and equipment                                | 1,699,772               | 1,727,852                        |
| Intangible assets  | 1,300,875               | 1,334,076                        |
| Development expenditure                                      | 1,278,193               | 1,278,193                        |
| Deferred tax assets  | 4,864                   | 4,864                            |
| Other Investment   | 767,971                 | 767,971                          |
| <b>Total Non-current assets</b>                              | <b>5,051,675</b>        | <b>5,112,956</b>                 |
| <b>Current assets</b>  |                         |                                  |
| Other investment   | -                       | -                                |
| Trade and other receivables                                  | 915,920                 | 668,899                          |
| Tax recoverable  | 227,585                 | 184,653                          |
| Fixed deposits placed with licensed banks                    | 705,307                 | 1,373,020                        |
| Cash and bank balances                                       | 47,041                  | 184,726                          |
| <b>Total Current Assets</b>                                  | <b>1,895,853</b>        | <b>2,411,298</b>                 |
| <b>TOTAL ASSETS</b>  | <b>6,947,528</b>        | <b>7,524,254</b>                 |
| <b>EQUITY AND LIABILITIES</b>                                |                         |                                  |
| <b>Equity attributable to equity holders of the Company:</b> |                         |                                  |
| Share capital  | 17,790,800              | 17,790,800                       |
| Share premium  | 3,640,397               | 3,640,397                        |
| Retained profits   | (15,745,124)            | (15,698,721)                     |
| Foreign exchange translation reserve                         | (129,358)               | (156,534)                        |
| Reserves   | (12,234,085)            | (12,214,858)                     |
| Share option reserve   | -                       | -                                |
| Shareholders' funds  | 5,556,715               | 5,575,942                        |
| Non-controlling interests                                    | 55,569                  | 55,569                           |
| <b>Total equity</b>  | <b>5,612,284</b>        | <b>5,631,511</b>                 |
| <b>Current liabilities</b>                                   |                         |                                  |
| Trade and other payables                                     | 1,332,244               | 1,185,142                        |
| Borrowings   | -                       | 704,601                          |
| Government grant   | 3,000                   | 3,000                            |
| Total Current Liabilities                                    | 1,335,244               | 1,892,743                        |
| <b>TOTAL LIABILITIES</b>                                     | <b>1,335,244</b>        | <b>1,892,743</b>                 |
| <b>TOTAL EQUITY AND LIABILITIES</b>                          | <b>6,947,528</b>        | <b>7,524,254</b>                 |

**Notes:**

i. The condensed consolidated balance sheets should be read in conjunction with the audited financial statements for the year ended 30 June 2013 and the accompanying explanatory notes attached to the interim financial statements

ii. The presentation of the audited figures for the financial year ended 30 June 2013 have been reclassified due to the cancellation of the proposed acquisition of PT Power.

**ORIENTED MEDIA GROUP BERHAD (517487-A)**  
(Incorporated in Malaysia)

**CONDENSED INTERIM FINANCIAL REPORT  
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2013  
STATEMENT OF CHANGES IN EQUITY (UNAUDITED)**

|  | ←-----Attributable to equity holders of the parent-----> |                        |                              |                               |                             |  |                                    |                        |  |  |
|--|--|------------------------|------------------------------|-------------------------------|-----------------------------|--|------------------------------------|------------------------|--|--|
|  | Issued<br>Capital<br>RM                                  | Share<br>Premium<br>RM | Translation<br>Reserve<br>RM | Share<br>Option Reserve<br>RM | Accumulated<br>Losses<br>RM | Equity<br>attributable<br>to owners<br>of the parent<br>RM | Non-controlling<br>Interests<br>RM | Total<br>Equity<br>RM  |  |  |
| <b>1st Quarter ended 30 September 2013</b>         |  |                        |                              |                               |                             |  |                                    |                        |  |  |
| As at 1 July 2013                                  | 17,790,800   | 3,640,397              | (156,534)<br>27,176          | -                             | (15,698,721)                | 5,575,942<br>(19,227)                                      | 55,569                             | 5,631,511<br>(19,227)  |  |  |
| <b>Total comprehensive loss</b>                    |  |                        |                              |                               | (46,403)                    |  |                                    |                        |  |  |
| <b>Transaction with owners:</b>                    |  |                        |                              |                               |                             |  |                                    |                        |  |  |
| Issue of Ordinary Shares                           | -  | -                      | -                            | -                             | -                           | -  | -                                  | -                      |  |  |
| Employee share option exercised                    | -  | -                      | -                            | -                             | -                           | -  | -                                  | -                      |  |  |
| Expired of employee share options                  | -  | -                      | -                            | -                             | -                           | -  | -                                  | -                      |  |  |
| As at 30 Sept 2013                                 | <u>17,790,800</u>  | <u>3,640,397</u>       | <u>(129,358)</u>             | <u>-</u>                      | <u>(15,745,124)</u>         | <u>5,556,715</u>   | <u>55,569</u>                      | <u>5,612,284</u>       |  |  |
| <b>1st Quarter ended 30 September 2012</b>         |  |                        |                              |                               |                             |  |                                    |                        |  |  |
| As at 1 July 2012                                  | 1,589,900  | 3,591,352              | (174,492)<br>9,155           | 3,762                         | (13,229,942)                | 6,000,580<br>(469,455)                                     | 64,124<br>96,528                   | 6,064,704<br>(372,927) |  |  |
| <b>Total comprehensive loss</b>                    |  |                        |                              |                               | (478,610)                   |  |                                    |                        |  |  |
| <b>Transaction with owners:</b>                    |  |                        |                              |                               |                             |  |                                    |                        |  |  |
| Issue of Ordinary Shares                           | -  | -                      | -                            | -                             | -                           | -  | -                                  | -                      |  |  |
| Grant of equity-settled share options to employees | -  | -                      | -                            | -                             | -                           | -  | -                                  | -                      |  |  |
| Employee share option exercised                    | -  | -                      | -                            | -                             | -                           | -  | -                                  | -                      |  |  |
| As at 30 Sept 2012                                 | <u>1,589,900</u>   | <u>3,591,352</u>       | <u>(165,337)</u>             | <u>3,762</u>                  | <u>(13,708,552)</u>         | <u>5,531,125</u>   | <u>160,652</u>                     | <u>5,691,777</u>       |  |  |

**ORIENTED MEDIA GROUP BERHAD (517487-A)**  
(Incorporated in Malaysia)

**CONDENSED INTERIM FINANCIAL REPORT  
FOR THE FIRST QUARTER ENDED 30 SEPTEMBER 2013  
STATEMENT OF CASH FLOW (UNAUDITED)**

|   | <b>3 months ended<br/>30.09.2013<br/>(RM)</b> | <b>3 months ended<br/>31.03.2012<br/>(RM)</b> |
|---|---|---|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                 |   |   |
| Loss before taxation  | (24,279)                                      | (407,344)                                     |
| Adjustments for :   |   |   |
| Prior year adjustment                                       | -   | -   |
| Allowance for doubtful debts                                | -   | -   |
| Amortisation of deferred revenue                            | -   | (1,789)                                       |
| Amortisation of development expenditure                     | -   | -   |
| Amortisation of intellectual property and licence rights    | 5,183   | 37,969  |
| Bad debts written off                                       | (29,938)                                      | (64,065)                                      |
| Depreciation  | 65,548  | 239,518                                       |
| Impairment losses on other investment                       | 0   | 84,291  |
| Impairment of shares  | -   | -   |
| Interest expenses   | 4,872   | 15,581  |
| Interest income   | (1,623)                                       | -   |
| Loss/(Gain) on disposal of property, plant and equipment    | -   | -   |
| Net unrealised foreign exchange losses/ (gain)              | (20,412)                                      | (15)  |
| Property, plant and equipment written off                   | (6,218)                                       | -   |
| Share option expenses                                       | -   | -   |
| Operating profit before working capital changes             | (6,865)                                       | (95,854)                                      |
| Changes in Working Capital:                                 |   |   |
| Receivables   | (198,280)                                     | 263,141                                       |
| Payables  | 139,463                                       | (58,793)                                      |
| Cash generated from operations                              | (65,683)                                      | 108,494                                       |
| Interest paid   | (4,872)                                       | (15,581)                                      |
| Tax paid  | (4,864)                                       | 32,139  |
| Tax refunded  | -   | -   |
| Net Operating Cash Flows                                    | (75,419)                                      | 125,052                                       |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                 |   |   |
| Disposal of Investment in Associate Company                 | (36)  | (36)  |
| Government grant received                                   | 0   | -   |
| Development expenditure incurred                            | (0)   | (85,213)                                      |
| Interest received   | 1,623   | -   |
| Purchase of intellectual property and licence rights        | 482,203                                       | (91,572)                                      |
| Purchase of property, plant & equipment                     | 155,455                                       | 6,242   |
| Purchase of shares for investment                           | 36  | (84,255)                                      |
| Payment for additional interest in subsidiary companies     | -   | -   |
| Proceeds from disposal of property, plant and equipment     | 164,328                                       | -   |
| Net Investing Cash Flows                                    | 803,609                                       | (254,834)                                     |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>                 |   |   |
| Proceeds from issuance of ordinary shares                   | -   | -   |
| Proceeds from issuance of share options                     | -   | -   |
| Dividends paid to shareholders                              | -   | -   |
| Proceeds from borrowings                                    | -   | -   |
| Term Loan Repayment   | -   | -   |
| Drawdown of hire purchase                                   | -   | -   |
| Hire purchase repayments                                    | (101,775)                                     | (6,777)                                       |
| Net Financing Cash Flows                                    | (101,775)                                     | (6,777)                                       |
| <b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b> | <b>626,415</b>                                | <b>(136,559)</b>                              |
| <b>EFFECTS OF EXCHANGE RATE CHANGES</b>                     | <b>27,176</b>                                 | <b>107,367</b>                                |
| <b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>       | <b>98,757</b>                                 | <b>98,757</b>                                 |
| <b>CASH AND CASH EQUIVALENTS AT END OF PERIOD</b>           | <b>752,348</b>                                | <b>69,565</b>                                 |
| Difference  |   |   |
| Per General Ledger  | 752,348                                       |   |
| <b>Note: Cash and cash equivalents</b>                      | <b>30.09.2013</b>                             | <b>30.09.2012</b>                             |
| Cash and bank balance                                       | 47,041  | 62,368  |
| Fixed deposit placed with licensed banks                    | 705,307                                       | 684,659                                       |
|   | 752,348                                       | 747,027                                       |
| Less: Bank overdraft  | (0)   | (677,462)                                     |
| Cash and cash equivalents                                   | 752,348                                       | 69,565  |

(The unaudited condensed consolidated statement of cash flow should be read in conjunction with the audited financial statements for the year ended 30 June 2013 and the accompanying explanatory notes attached to the interim financial statements.)

## ORIENTED MEDIA GROUP BERHAD (517487-A)

(Incorporated in Malaysia)

### INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 30 SEPTEMBER 2013

#### A Explanatory Notes Pursuant to Malaysian Financial Reporting Standards ("MFRS") 134 Interim Financial Reporting

##### A1. Basis of Preparation

The interim financial statements of the Group are unaudited and have been prepared in accordance with the requirements of MFRS 134: Interim Financial Reporting, and Paragraph 9.22 and Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad (for the ACE Market), and should be read in conjunction with the Group's audited financial statements for the year ended 30 June 2012.

The Group has adopted the MFRS framework issued by Malaysian Accounting Standards board ("MASB") with effect from 1st July 2012. In this condensed consolidated interim financial statements, MFRS 1: First time Adoption of Malaysian Financial Reporting Standards, has been adopted in the transition to MFRS framework. The transition from FRS framework to MFRS framework does not have any significant financial impact to the financial statements of the Group as the accounting policies adopted under the previous FRS framework were already in line with the requirements of the MFRS framework.

##### A2. Audit Report of the Preceding Annual Financial Statements

The auditors' report of the preceding annual financial statements was not subject to any qualification.

##### A3. Seasonal or Cyclical Factors of Interim Operations

There were no seasonal or cyclical factors affecting the results of the Group for the current interim period.

##### A4. Unusual Items Affecting Assets, Liabilities, Equity, Net Income, or Cash

There were no items affecting assets, liabilities, equity, net income, or cash that are unusual in nature, size or incidence for the current interim period.

##### A5. Material Changes in Estimates

There were no changes in estimates of amounts reported in prior interim periods of the current financial year or changes in estimates of amounts reported in prior financial years that have a material effect in the current interim period.

##### A6. Debt and equity securities

13,309,000 shares were issued under the private placement exercise for the current financial quarter under review.

##### A7. Dividend paid

The Board does not recommend any dividend for the current interim period.

##### A8. Segmental Information

The Group operates in two (2) principal geographical areas in maritime port logistics and digital media industries, namely in Malaysia and Overseas.

Segmental information by geographical segments for the three (3) months period ended 30 September 2013

|                                  | Malaysia | Overseas | Consolidated |
|----------------------------------|----------|----------|--------------|
|                                  | RM       | RM       | RM           |
| Revenue from external customers  | 327,828  | -        | 327,828      |
| Segment result                   | (44,690) | -        | (44,690)     |
| Other income                     | 20,412   | -        | 20,412       |
| Profit/(loss) before taxation    | (24,279) | -        | (24,279)     |
| Taxation                         | -        | -        | -            |
| Net profit/(loss) after taxation | (24,279) | -        | (24,279)     |

**ORIENTED MEDIA GROUP BERHAD (517487-A)**

(Incorporated in Malaysia)

**INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 30 SEPTEMBER 2013****A Explanatory Notes Pursuant to Malaysian Financial Reporting Standards ("MFRS") 134 Interim Financial Reporting**

Segmental information by geographical segments for the three (3) months period ended 30 September 2012

|                                  | Malaysia  | Overseas | Consolidated |
|----------------------------------|-----------|----------|--------------|
|                                  | RM        | RM       | RM           |
| Revenue from external customers  | 75,190    | -        | 75,190       |
| Segment results                  | (346,098) | (66,669) | (412,767)    |
| Other income                     | 5,423     | -        | 5,423        |
| Profit/(loss) before taxation    | (340,675) | (66,669) | (407,344)    |
| Taxation                         | -         | -        | -            |
| Net profit/(loss) after taxation | (340,675) | (66,669) | (407,344)    |

**A9. Valuations of Property, Plant and Equipment**

The property, plant and equipment were acquired at cost during the current interim period.

**A10. Material Events Subsequent to the End of the Interim Period**

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

**A11. Changes in the Composition of the Group**

There is no other changes in the composition of the Group during the period under review.

**A12. Contingent Liabilities/Contingent Assets**

The Group does not have any contingent liabilities and contingent assets as at the date of this quarterly report.

**A13. Capital commitments**

The Group has no material capital commitments in respect of property, plant and equipment in the current quarter under review.

**A14. Significant related party transactions**

During the current quarter under review, the Directors are of the opinion that the Group has no related party transactions which would have a significant impact on the financial position and business of the Group.

## ORIENTED MEDIA GROUP BERHAD (517487-A)

(Incorporated in Malaysia)

### INTERIM FINANCIAL REPORT FOR THE FOURTH QUARTER ENDED 30 SEPTEMBER 2013

#### B. Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad (for ACE Market)

##### B1. Review of Performance

The Group has recorded a net loss after taxation of RM 17,890 for the first quarter ended 30 September 2013 and a cumulative net loss after taxation of RM24,279 for the financial year ending 30 September 2013. The improve of the revenue was attributed by the increase in turnover as a result of increase in trading activities.

The main activities during the period are the provision of maintenance services in the Logistic Software Division, provision of online advertising, online games services and trading of equipment in the Digital Media Division respectively.

##### B2. Material changes in profit/(loss) before taxation for the current quarter as compared with the immediate

For the quarter ended 30 September 2013, the Group achieved a revenue of RM0.328 million representing an increase of 43.29% as compared to RM0.186 million achieved in the previous quarter ended 30 June 2013. This quarter has recorded a net loss before tax of RM 24,279 compared to the previous quarter of loss before tax of RM 629,439. The lower loss for this quarter was attributed by the increase in turnover as a result of increase in trading activities

The comparison between the current quarter and the immediate preceding quarter are as follows:-

|                               | Current Quarter<br>30.09.2013 | Previous Quarter<br>30.06.2013 |
|-------------------------------|-------------------------------|--------------------------------|
| Revenue                       | RM<br>327,828                 | RM<br>186,511                  |
| Profit/(Loss) before taxation | (24,279)                      | (1,023,417)                    |

##### B3. Current Year Prospects

The Group will continue to derive its income from its operation and trading of equipment in the Logistic Software Division and Digital Media Division. It will continue to seek out new business in the maritime port logistics and digital media industries in the Asia Pacific region.

##### B4. Forecasts of Profit After Tax

Not applicable as no forecast was disclosed in any public document.

##### B5. Tax Expenses

No tax expenses were provided during this quarter

##### B6. Status of Corporate Proposals

On 11 September 2013, the Company announcement of private placement up to 35,581,600 new ordinary shares of RM 0.10 each to raise a possible RM 3,558,160. The proposal is currently pending from Bursa Securities approval.

##### B7. Group Borrowings and Debt Securities

The Group has no bank borrowings as at 30 September 2013



#### B8. Realised and unrealised profit/ losses disclosure

On 25 March 2010, Bursa Malaysia Securities Berhad ("Bursa Securities") had issued directives to all listed issuers pursuant to Paragraph 2.06 and 2.23 of Bursa Malaysia Main Market Listing Requirements.

The directive requires all listed issuers to disclose a breakdown of the unappropriated profits or accumulated losses as at the end of the reporting period, into unrealised profits or losses.

On 20 December 2010, Bursa Securities further issued guidance on the disclosure and the prescribed format of presentation.

Pursuant to the directive, the breakdown of the accumulated losses of the Group as at 30 June 2013, into realised and unrealised profits or losses is as follows:

|   | 3 months ended<br>30.09.2013<br>RM | Audited<br>12 months ended<br>30.06.2013<br>RM |
|---|------------------------------------|--|
| Total accumulated losses of the Company and its subsidiaries: |                                    |  |
| - Realised  | (15,808,603)                       | (15,884,791)                                   |
| - Unrealised  | 87,758                             | 186,070  |
|   | <u>(15,720,845)</u>                | <u>(15,698,721)</u>                            |
| Less: Consolidation adjustments                               | (24,279)                           | -  |
| Total group accumulated losses                                | <u>(15,745,124)</u>                | <u>(15,698,721)</u>                            |

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

The disclosure of realised and unrealised 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.

#### B9. Changes in Material Litigation

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

#### B10. Dividend

The Board does not recommend any dividend for the first quarter financial period under review.

#### B11. Earnings Per Share

Basic earnings/(loss) per share is calculated by dividing the net profit/(loss) for the period attributable to ordinary equity holders of the parent by the weighted average number of ordinary shares in issue during the period.

|  | 3 months ended                              |  | Cumulative                                  |   |
|--|---|--|---|---|
|  | Current Year<br>Quarter<br>30.09.2013<br>RM | Preceding Year<br>Corresponding<br>Quarter<br>30.09.2012<br>RM | Current Year<br>To Date<br>30.09.2013<br>RM | Preceding Year<br>Corresponding<br>period<br>30.09.2012<br>RM |
| Net profit/(loss) for the period attributable to ordinary equity holders of the parent | (24,279)                                    | (405,659)  | (24,279)                                    | (405,659)   |
| Weighted average number of ordinary shares of RM0.10 each                              | 177,908,000                                 | 158,099,000  | 177,908,000                                 | 158,099,000   |
| EPS (sen) - Basic  | (0.01)                                      | (0.26)   | (0.01)                                      | (0.26)  |
| - Diluted  | N/A   | N/A  | N/A   | N/A   |

#### B12. Authorisation for issue

The interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the Directors dated 28 May 2013