

OPENSYS (M) BERHAD (Company No. 369818-W)
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL REPORT

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

The figures have not been audited.

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME

| | INDIVIDUAL PERIOD | | CUMULATIVE PERIOD | |
|---|--------------------------------------|--|--|----------------------|
| | CURRENT YEAR QUARTER UNAUDITED | PRECEDING YEAR CORRESPONDING QUARTER UNAUDITED | 09 MONTHS ENDED UNAUDITED UNAUDITED | |
| | 30.09.2013 RM'000 | 30.09.2012 RM'000 | 30.09.2013 RM'000 | 30.09.2012 RM'000 |
| Revenue | 8,235 | 6,440 | 25,010 | 24,435 |
| Cost of revenue | (4,548) | (3,923) | (13,797) | (15,585) |
| Gross profit | 3,687 | 2,517 | 11,213 | 8,850 |
| Other income | 86 | 47 | 239 | 178 |
| Research & development expenses | (390) | (435) | (1,249) | (1,425) |
| Administration and other expenses | (1,614) | (1,594) | (4,921) | (4,339) |
| Finance costs | (157) | (41) | (459) | (142) |
| Profit before tax | 1,612 | 494 | 4,823 | 3,122 |
| Tax expense | (415) | (216) | (1,260) | (910) |
| Profit for the period/year | 1,197 | 278 | 3,563 | 2,212 |
| Other comprehensive income/(loss) | - | - | - | - |
| Total comprehensive income for the period/year | 1,197 | 278 | 3,563 | 2,212 |
| Attributable to: | | | | |
| Equity holders of the Company | 1,197 | 278 | 3,563 | 2,212 |

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Annual Financial Report for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.

OPENSYS (M) BERHAD (Company No. 369818-W)
(Incorporated in Malaysia)

UNAUDITED INTERIM FINANCIAL REPORT

CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME –
(continued)

| | INDIVIDUAL PERIOD | | CUMULATIVE PERIOD | |
|--|--------------------------------------|--|------------------------------|----------------------|
| | CURRENT YEAR QUARTER UNAUDITED | PRECEDING YEAR CORRESPONDING QUARTER UNAUDITED | 09 MONTHS ENDED UNAUDITED | |
| | 30.09.2013 RM'000 | 30.09.2012 RM'000 | 30.09.2013 RM'000 | 30.09.2012 RM'000 |

EARNINGS PER SHARE

Ordinary shares of RM0.10 each :-

| | | | | |
|---------------|------|------|------|------|
| Basic (sen) | 0.54 | 0.12 | 1.60 | 0.99 |
| Diluted (sen) | N/A | N/A | N/A | N/A |

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Annual Financial Report for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.

OPENSYS (M) BERHAD (Company No. 369818-W)
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UNAUDITED INTERIM FINANCIAL REPORT

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

| | UNAUDITED AS AT 30.09.2013 RM'000 | AUDITED AS AT 31.12.2012 RM'000 |
|--|--|--|
| ASSETS | | |
| Non-current assets | | |
| Property, plant & equipment | 28,492 | 27,370 |
| Development expenditure | 604 | 318 |
| Fixed deposits | 4,872 | 4,761 |
| | ----- | ----- |
| | 33,968 | 32,449 |
| | ----- | ----- |
| Current assets | | |
| Inventories | 9,060 | 10,293 |
| Trade receivables | 4,112 | 4,934 |
| Other receivables, deposits & prepayments | 650 | 728 |
| Short term investment | 4,572 | 1,504 |
| Cash & bank balances | 5,419 | 2,836 |
| | ----- | ----- |
| | 23,813 | 20,295 |
| | ----- | ----- |
| Total assets | 57,781 | 52,744 |
| | ===== | ===== |
| EQUITY AND LIABILITIES | | |
| Equity attributable to equity holders | | |
| Share capital | 22,342 | 22,342 |
| Share premium | 5,917 | 5,917 |
| Retained earnings | 6,881 | 5,552 |
| | ----- | ----- |
| Total equity | 35,140 | 33,811 |
| | ----- | ----- |

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Financial Report for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.

OPENSYS (M) BERHAD (Company No. 369818-W)
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UNAUDITED INTERIM FINANCIAL REPORT

CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
– (Continued)

| | UNAUDITED AS AT 30.09.2013 RM'000 | AUDITED AS AT 31.12.2012 RM'000 |
|--|--|--|
| Non-current liabilities | | |
| Finance lease payables | 697 | 1,090 |
| Term loans | 5,455 | 4,028 |
| Deferred tax liability | 3,845 | 2,970 |
| | ----- | ----- |
| | 9,997 | 8,088 |
| | ----- | ----- |
| Current liabilities | | |
| Trade payables | 581 | 1,965 |
| Other payables & accruals | 6,240 | 3,513 |
| Finance lease payables | 706 | 709 |
| Term loans | 2,047 | 822 |
| Bankers' acceptance | 2,915 | 3,690 |
| Post-employment benefit obligations | 155 | 146 |
| | ----- | ----- |
| | 12,644 | 10,845 |
| | ----- | ----- |
| Total liabilities | 22,641 | 18,933 |
| | ----- | ----- |
| Total equity and liabilities | 57,781 | 52,744 |
| | ===== | ===== |
| Net assets per share attributable to ordinary equity holders of the Company (sen) | 15.73 | 15.13 |
| | ===== | ===== |

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Financial Report for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.

OPENSYS (M) BERHAD (Company No. 369818-W)
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UNAUDITED INTERIM FINANCIAL REPORT

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

| | Attributable to Equity ----- Holders of the Company ----- | | | Total Equity RM'000 |
|--|--|----------------------------|---|---------------------------|
| | Non-distributable Share Capital RM'000 | Share Premium RM'000 | Distributable Retained Earnings RM'000 | |
| As at 1 January 2013 | 22,342 | 5,917 | 5,552 | 33,811 |
| Profit for the year, represents total comprehensive income for the year | - | - | 3,563 | 3,563 |
| Dividend | - | - | (2,234) | (2,234) |
| As at 30 September 2013 | ----- 22,342 ===== | ----- 5,917 ===== | ----- 6,881 ===== | ----- 35,140 ===== |
| As at 1 January 2012 | 22,342 | 5,917 | 4,421 | 32,680 |
| Profit for the year, represents total comprehensive income for the year | - | - | 2,212 | 2,212 |
| Dividend | - | - | (1,117) | (1,117) |
| As at 30 September 2012 | ----- 22,342 ===== | ----- 5,917 ===== | ----- 5,516 ===== | ----- 33,775 ===== |

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Annual Financial Report for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.

OPENSYS (M) BERHAD (Company No. 369818-W)
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UNAUDITED INTERIM FINANCIAL REPORT

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW

| | 09 MONTHS ENDED | |
|---|------------------------|-------------------|
| | UNAUDITED | UNAUDITED |
| | 30.09.2013 | 30.09.2012 |
| | RM'000 | RM'000 |
| Cash flows from operating activities | | |
| Profit before tax | 4,823 | 3,122 |
| Adjustments for:- | | |
| Depreciation | 3,505 | 3,020 |
| Gain on disposal of property, plant & equipment | (14) | (42) |
| Interest expenses | 600 | 293 |
| Interest income | (220) | (137) |
| | ----- | ----- |
| Operating profit before working capital changes | 8,694 | 6,256 |
| Inventories | 169 | (3,593) |
| Receivables, deposits and prepayments | 900 | (1,307) |
| Payables | 235 | 1,565 |
| | ----- | ----- |
| Cash generated from operations | 9,998 | 2,921 |
| Interest paid | (600) | (293) |
| Interest received | 220 | 137 |
| Tax paid | (385) | (20) |
| | ----- | ----- |
| Net cash from operating activities | 9,233 | 2,745 |
| | ----- | ----- |
| Cash flows from investing activities | | |
| Purchase of property, plant & equipment | (3,407) | (1,936) |
| Development expenditure paid | (286) | (123) |
| Proceeds from disposal of property, plant & equipment | 14 | 42 |
| | ----- | ----- |
| Net cash used in investing activities | (3,679) | (2,017) |
| | ----- | ----- |

The Condensed Consolidated Statement of Cash Flow should be read in conjunction with the Annual Financial Report for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.

OPENSYS (M) BERHAD (Company No. 369818-W)
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UNAUDITED INTERIM FINANCIAL REPORT

CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW - Continued

| | 09 MONTHS ENDED | |
|---|------------------------|-------------------|
| | UNAUDITED | UNAUDITED |
| | 30.09.2013 | 30.09.2012 |
| | RM'000 | RM'000 |
| Cash flows from financing activities | | |
| Proceeds/(Placement) of short term investment | (3,068) | 1,231 |
| Placement of fixed deposits under lien | (111) | (891) |
| Proceeds from borrowings | 9,887 | 8,009 |
| Repayment of borrowings | (8,010) | (6,771) |
| Repayment of finance lease payables | (552) | (737) |
| Dividend paid | (1,117) | (1,117) |
| | ----- | ----- |
| Net cash used in financing activities | (2,971) | (276) |
| | ----- | ----- |
| Net changes in cash and cash equivalents | 2,583 | 452 |
| Cash and cash equivalents brought forward | 2,836 | 1,560 |
| | ----- | ----- |
| Cash and cash equivalents carried forward | 5,419 | 2,012 |
| | ===== | ===== |
| Cash and cash equivalents comprise:- | | |
| Fixed deposits | 4,872 | 4,725 |
| Cash & bank balances | 5,419 | 2,012 |
| Bank overdrafts | - | - |
| | ----- | ----- |
| | 10,291 | 6,737 |
| Less : Fixed deposits under lien | (4,872) | (4,725) |
| | ----- | ----- |
| | 5,419 | 2,012 |
| | ===== | ===== |

The Condensed Consolidated Statement of Cash Flow should be read in conjunction with the Annual Financial Report for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.

UNAUDITED INTERIM FINANCIAL REPORT – (Continued)

Notes :-

Disclosure requirements per FRS 134 - paragraph 16

A1. Accounting Policies and Methods of Computation

The quarterly report has been prepared in accordance with the reporting requirements as set out in Malaysian Financial Reporting Standard (“MFRS”) 134 “Interim Financial Reporting” and Paragraph 9.22 of the Bursa Malaysia Securities Berhad ACE Market Listing Requirements (“Bursa Securities Listing Requirements”) and should be read in conjunction with the Group’s audited financial statements for the financial year ended 31 December 2012 and the accompanying explanatory notes attached to the audited condensed consolidated financial statements.

The significant accounting policies and methods adopted for the audited condensed financial statements are consistent with those adopted for the audited financial statements for the financial year ended 31 December 2012.

The adoption of the following MFRSs and Amendments to MFRSs that came into effect on 1 January 2013 did not have any significant impact on the unaudited condensed consolidated financial statements upon their initial application.

| | |
|---|--|
| MFRS 10 | Consolidated Financial Statements (effective from 1 January 2013) |
| MFRS 12 | Disclosure of Interests in Other Entities (effective from 1 January 2013) |
| MFRS 13 | Fair Value Measurement (effective from 1 January 2013) |
| MFRS 119 | Employee Benefits (effective from 1 January 2013) |
| MFRS 127 | Separate Financial Statements (effective from 1 January 2013) |
| Amendments to MFRS 7 | Financial Instruments: Disclosures (effective from 1 January 2013) |
| Amendments to MFRS 101 | Presentation of Items of Other Comprehensive Income (effective from 1 July 2012) |
| Annual Improvements to MFRS 2009 – 2011 Cycle | (effective from 1 January 2013) |
| Amendments to MFRS 10, 11 and 12 | Consolidated Financial Statements, Joint Arrangements and Disclosure of Interests in Other Entities: Transition Guidance (effective from 1 January 2013) |

The Group did not early adopt the following standards that have been issued by the Malaysian Accounting Standards Board as these are effective for financial period beginning on or after 1 January 2014:

- MFRS 9 Financial Instruments (effective from 1 January 2015)
- Amendments to MFRS 132 Financial Instruments: Presentation (effective from 1 January 2014)

UNAUDITED INTERIM FINANCIAL REPORT – (Continued)

Notes :- (continued)

A2. Qualification of Financial Statements

The Auditors' Report on the financial statements of the Group for the year ended 31 December 2012 was not subject to any qualification.

A3. Seasonality or Cyclicity of Operations

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

A4. Exceptional or Unusual Items

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

A5. Changes in Estimates of Amounts Reported

There was no change in estimate of amount reported that has a material effect in the current financial quarter under review.

A6. Changes in Debt Securities and Equity Securities

During the current financial quarter, there were no issuances, cancellation, repurchase, resale and repayment of debt securities and equity securities.

A7. Dividend paid

The first interim tax-exempt dividend of 5% per ordinary share of 10 sen each amounting to RM1,117,100 was declared on 12 April 2013 and paid on 23 May 2013 in respect of the year ending 31 December 2013.

The second interim tax-exempt dividend of 5% per ordinary share of 10 sen each amounting to RM1,117,100 was declared on 23 August 2013 and paid on 23 October 2013 in respect of the year ending 31 December 2013.

UNAUDITED INTERIM FINANCIAL REPORT – (Continued)

Notes :- (continued)

A8. Segmental Reporting

| | Efficient Service Machine (ESM) RM'000 | Software Solution and Services RM'000 | Eliminations RM'000 | Consolidated RM'000 |
|---|---|--|--------------------------------|--------------------------------|
| 3rd quarter ended 30 September 13 | | | | |
| External sales | 1,587 | 6,648 | - | 8,235 |
| Intersegment transactions | - | - | - | - |
| Total revenue | <u>1,587</u> | <u>6,648</u> | <u>-</u> | <u>8,235</u> |
| Segment results | 330 | 3,357 | - | 3,687 |
| Unallocated other income | | | | 86 |
| Unallocated operating expenses | | | | <u>(2,161)</u> |
| Profit before tax | | | | <u>1,612</u> |
| 3rd quarter ended 30 September 12 | | | | |
| External sales | 1,409 | 5,031 | - | 6,440 |
| Intersegment transactions | - | - | - | - |
| Total revenue | <u>1,409</u> | <u>5,031</u> | <u>-</u> | <u>6,440</u> |
| Segment results | 242 | 2,275 | - | 2,517 |
| Unallocated other income | | | | 47 |
| Unallocated operating expenses | | | | <u>(2,070)</u> |
| Profit before tax | | | | <u>494</u> |
| 09 months ended 30 September 13 | | | | |
| External sales | 5,587 | 19,423 | - | 25,010 |
| Intersegment transactions | - | - | - | - |
| Total revenue | <u>5,587</u> | <u>19,423</u> | <u>-</u> | <u>25,010</u> |
| Segment results | 1,475 | 9,738 | - | 11,213 |
| Unallocated other income | | | | 239 |
| Unallocated operating expenses | | | | <u>(6,629)</u> |
| Profit before tax | | | | <u>4,823</u> |
| 09 months ended 30 September 12 | | | | |
| External sales | 9,041 | 15,394 | - | 24,435 |
| Intersegment transactions | - | - | - | - |
| Total revenue | <u>9,041</u> | <u>15,394</u> | <u>-</u> | <u>24,435</u> |
| Segment results | 2,376 | 6,474 | - | 8,850 |
| Unallocated other income | | | | 178 |
| Unallocated operating expenses | | | | <u>(5,906)</u> |
| Profit before tax | | | | <u>3,122</u> |

OPENSYS (M) BERHAD (Company No. 369818-W)
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UNAUDITED INTERIM FINANCIAL REPORT – (Continued)

Notes :- (continued)

A9. Material Events Subsequent to the End of the Current Quarter

There were no other material events subsequent to the end of the current financial quarter up to the date of this announcement.

A10. Changes in the Composition of the Group

There were no changes in the composition of the Group subsequent to the end of the current financial quarter up to the date of this announcement.

A11. Changes in Contingent Liabilities or Contingent Assets

There was no significant change in the contingent liabilities of the Group since the last financial year ended 31 December 2012.

A12. Material Capital Commitments

Group
AS AT 30.09.2013
RM'000

**Capital expenditure in respect of property, plant & equipment
not provided for :-**

Approved and contracted for

6,600

=====

OPENSYS (M) BERHAD (Company No. 369818-W)
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UNAUDITED INTERIM FINANCIAL REPORT – (Continued)

Notes :- (continued)

Disclosure requirements required by the Listing Requirements of Bursa Securities for the ACE Market

B1. Group's Review of Performance

| | INDIVIDUAL PERIOD | | CUMULATIVE PERIOD | |
|-------------------|-------------------|----------------|-------------------|------------|
| | CURRENT YEAR | PRECEDING YEAR | 09 MONTHS ENDED | |
| | QUARTER | QUARTER | UNAUDITED | UNAUDITED |
| | UNAUDITED | UNAUDITED | UNAUDITED | UNAUDITED |
| | 30.09.2013 | 30.09.2012 | 30.09.2013 | 30.09.2012 |
| | RM'000 | RM'000 | RM'000 | RM'000 |
| Revenue | 8,235 | 6,440 | 25,010 | 24,435 |
| Profit before tax | 1,612 | 494 | 4,823 | 3,122 |
| | ===== | ===== | ===== | ===== |

The Group's revenue was higher at RM8.235 million for the third quarter ended 30 September 2013 as compared to RM6.440 million for the corresponding quarter of the preceding year ended 30 September 2012. This was mainly due to the higher revenue achieved from the Business Process Outsourcing (BPO), the ESM maintenance and the Cheque Processing Software. As a result, the profit before tax increased from RM0.494 million to RM1.612 million.

B2. Group's Comparison with Preceding Quarter

| | 03 MONTHS ENDED | |
|-------------------|-----------------|------------|
| | UNAUDITED | UNAUDITED |
| | 30.09.2013 | 30.06.2013 |
| | RM'000 | RM'000 |
| Revenue | 8,235 | 9,380 |
| Profit before tax | 1,612 | 1,806 |
| | ===== | ===== |

The lower revenue of RM8.235 million for the current quarter ended 30 September 2013 as compared to RM9.380 million for the preceding quarter ended 30 June 2013 is mainly due to the decrease in sales of the Efficient Service Machines (ESM). We recorded a lower profit before tax of RM1.612 million for the quarter ended 30 September 2013 compared to the profit before tax of RM1.806 million for the preceding quarter ended 30 June 2013 due to the lower gross margins from the sales of the ESM.

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UNAUDITED INTERIM FINANCIAL REPORT – (Continued)

Notes :- (continued)

B3. Prospects

OpenSys expects that, barring any unforeseen circumstances, the performance of the Group will continue to be satisfactory in the financial year ending 31 December 2013.

B4. Profit Forecast

No profit forecast was announced; hence there is no comparison between actual results and forecast.

B5. Group's Tax Expense

Tax expense comprises the following :-

| | INDIVIDUAL PERIOD | | CUMULATIVE PERIOD | |
|--|-------------------|---------------|-------------------|------------|
| | CURRENT YEAR | PRECEDING | YEAR | |
| | QUARTER | CORRESPONDING | 09 MONTHS ENDED | |
| | UNAUDITED | UNAUDITED | UNAUDITED | AUDITED |
| | 30.09.2013 | 30.09.2012 | 30.09.2013 | 30.09.2012 |
| | RM'000 | RM'000 | RM'000 | RM'000 |
| Income tax charge for the current period | 285 | 16 | 385 | 20 |
| Deferred tax | 130 | 200 | 875 | 890 |
| | ----- | ----- | ----- | ----- |
| | 415 | 216 | 1,260 | 910 |
| | ===== | ===== | ===== | ===== |

The higher effective tax rate of the Group as compared to the Malaysia statutory income tax rate for the current financial quarter and financial year to date is mainly due to non tax deductibility of certain expenses incurred by the Group.

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UNAUDITED INTERIM FINANCIAL REPORT – (Continued)

Notes :- (continued)

B6. Profit for the period

| | Current Quarter 30.09.2013 RM'000 | Year to date 30.09.2013 RM'000 |
|---|--|---|
| Interest income | (78) | (220) |
| Interest expenses | 182 | 600 |
| Depreciation | 1,201 | 3,505 |
| (Gain)/loss on disposal of property, plant & equipments | (1) | (14) |
| Foreign exchange (gain)/loss | (8) | (5) |
| | ===== | ===== |

Other than the above items, there were no other income including investment income, write off of receivables, allowance for impairment and write off of inventories, gain or loss on disposal of quoted or unquoted investment properties, impairment of assets, gain or loss on derivatives and exceptional items for the current financial quarterly and financial year to date.

B7. Corporate Proposals

There are no corporate proposals announced by the Group as at the date of this announcement.

OPENSYS (M) BERHAD (Company No. 369818-W)
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UNAUDITED INTERIM FINANCIAL REPORT – (Continued)

Notes :- (continued)

B8. Group's Borrowings

The breakdown of the borrowings is set out below:-

| | UNAUDITED AS AT 30.09.2013 RM'000 | AUDITED AS AT 31.12.2012 RM'000 |
|--------------------------------------|--|--|
| Secured short-term borrowings | | |
| Finance lease payables | 706 | 709 |
| Term loans | 2,047 | 822 |
| Bankers' acceptance | 2,915 | 3,690 |
| | ----- 5,668 ----- | ----- 5,221 ----- |
| Secured long-term borrowings | | |
| Finance lease payables | 697 | 1,090 |
| Term loans | 5,455 | 4,028 |
| | ----- 6,152 ----- | ----- 5,118 ----- |
| Total borrowings | 11,820 ===== | 10,339 ===== |

OPENSYS (M) BERHAD (Company No. 369818-W)
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UNAUDITED INTERIM FINANCIAL REPORT – (Continued)

Notes :- (continued)

B9. Material Litigation

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

B10. Dividend

The first interim tax-exempt dividend of 5% per ordinary share of 10 sen each amounting to RM1,117,100 was declared on 12 April 2013 and paid on 23 May 2013 in respect of the year ending 31 December 2013.

The second interim tax-exempt dividend of 5% per ordinary share of 10 sen each amounting to RM1,117,100 was declared on 23 August 2013 and paid on 23 October 2013 in respect of the year ending 31 December 2013.

B11. Group's Earnings Per Share

(i) Basic earnings per share

The basic earnings per share of the Group have been computed by dividing the profit for the period by the number of ordinary shares of RM0.10 each in issue during the period.

| | INDIVIDUAL PERIOD PRECEDING YEAR | | CUMULATIVE PERIOD | |
|--|--|---------------|-------------------|------------|
| | CURRENT YEAR | CORRESPONDING | 09 MONTHS ENDED | |
| | QUARTER | QUARTER | UNAUDITED | UNAUDITED |
| | UNAUDITED | UNAUDITED | UNAUDITED | UNAUDITED |
| | 30.09.2013 | 30.09.2012 | 30.09.2013 | 30.09.2012 |
| Profit for the period/year (RM'000) | 1,197 | 278 | 3,563 | 2,212 |
| | ===== | ===== | ===== | ===== |
| Number of ordinary shares ('000) | 223,420 | 223,420 | 223,420 | 223,420 |
| | ===== | ===== | ===== | ===== |
| Ordinary shares of RM0.10 each :- | | | | |
| Basic earnings per share (Sen) | 0.54 | 0.12 | 1.60 | 0.99 |
| | ===== | ===== | ===== | ===== |

OPENSYS (M) BERHAD (Company No. 369818-W)
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UNAUDITED INTERIM FINANCIAL REPORT – (Continued)

Notes :- (continued)

B11. Group's Earnings Per Share (Continued)

(ii) Diluted earnings per share

Not applicable.

B12. Group's Retained Earnings

| | UNAUDITED AS AT 30.09.2013 RM'000 | AUDITED AS AT 31.12.2012 RM'000 |
|---|--|--|
| Total retained earnings of the Company and its subsidiaries: | | |
| - Realised | 10,689 | 8,485 |
| - Unrealised | (3,845) | (2,970) |
| | ----- | ----- |
| | 6,844 | 5,515 |
| Less: Consolidation adjustments | 37 | 37 |
| | ----- | ----- |
| Total group retained earnings as per consolidated accounts | 6,881 | 5,552 |
| | ===== | ===== |

By Order of the Board
LIM SECK WAH
Secretary
Kuala Lumpur