



CBSA BERHAD (537337M)

(Incorporated in Malaysia)

**QUARTERLY REPORT ON CONSOLIDATED RESULTS
FOR THE SECOND QUARTER ENDED 30 JUNE 2013**

(The figures have not been audited)

CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

	Notes	INDIVIDUAL PERIOD		CUMULATIVE	
		Quarter ended 30.06.2013 RM	Quarter ended 30.06.2012 RM	Year to date 30.06.2013 RM	Year to date 30.06.2012 RM
Revenue		7,636,468	11,649,107	12,177,489	20,187,290
Cost of sales		(2,491,467)	(4,519,709)	(4,565,086)	(8,613,947)
Gross profit		5,145,001	7,129,398	7,612,403	11,573,343
Other income		113,565	253,717	1,265,766	2,200,183
Selling and distribution expenses		(57,881)	(142,471)	(95,346)	(767,821)
Administration expenses		(3,869,142)	(4,305,918)	(8,790,334)	(8,884,903)
Other expenses		-	(1,683)	-	(1,683)
Finance Cost		(18,703)	(26,400)	(38,597)	(50,608)
Profit/(Loss) before taxation	B13	1,312,840	2,906,643	(46,108)	4,068,511
Taxation		(7,947)	(5,086)	104,696	(358,086)
Profit/(Loss) for the financial period		1,304,893	2,901,557	58,588	3,710,425
Other comprehensive income		(270,027)	-	(311,758)	-
Total comprehensive income for the financial period		1,034,866	2,901,557	(253,170)	3,710,425
(Loss)/Profit attributable to:-					
Owners of the Company		1,374,891	2,810,172	320,484	3,787,543
Non-controlling interest		(69,998)	91,385	(261,896)	(77,118)
		1,304,893	2,901,557	58,588	3,710,425
Total comprehensive income attributable to:-					
Owners of the Company		1,102,458	2,810,172	3,311	3,787,543
Non-controlling interest		(67,592)	91,385	(256,481)	(77,118)
		1,034,866	2,901,557	(253,170)	3,710,425
Weighted average number of shares		241,331,239	239,976,920	240,904,270	239,573,029
(Loss) / Earnings per share attributable to equity holders of the Company (sen)					
-Basic		0.57	1.17	0.13	1.58
-Diluted	B11	0.57	1.17	0.15	1.58

(The Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the Company's audited financial statements for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements)



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(The figures have not been audited)

CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

	Unaudited as at 30.06.2013 RM	Audited as at 31.12.2012 RM
ASSETS		
Non-current assets		
Property, plant and equipment	16,149,650	11,729,623
Intangible assets	21,362,160	21,362,160
Development cost	2,669,370	1,029,192
Goodwill on consolidation	14,374,608	14,374,608
Other investment	55,000	55,000
Total non-current assets	<u>54,610,788</u>	<u>48,550,583</u>
Current assets		
Inventories	148,950	126,408
Trade receivables	22,472,318	19,206,386
Other receivables	1,927,522	1,532,613
Amount due from associate company	1,534,988	916,489
Short term investments	4,943,790	4,658,422
Tax recoverable	522,673	378,284
Directories in development	4,180,610	1,794,233
Fixed deposits with licensed banks	3,408,313	3,359,859
Cash and bank balances	4,159,700	7,508,343
Total current assets	<u>43,298,864</u>	<u>39,481,037</u>
Non-current assets held for sale	-	745,000
Total assets	<u><u>97,909,652</u></u>	<u><u>88,776,620</u></u>
LIABILITIES		
Non-current liabilities		
Finance lease liabilities	780,701	910,432
Deferred taxation	70,000	70,000
Bank borrowings	6,300,000	2,710,544
Total non-current liabilities	<u>7,150,701</u>	<u>3,690,976</u>
Current liabilities		
Trade payables	824,215	1,203,496
Other payables	14,347,614	8,380,802
Finance Lease liabilities	261,056	264,081
Tax payables	2,907	53,566
Total current liabilities	<u>15,435,792</u>	<u>9,901,945</u>
Total liabilities	<u>22,586,493</u>	<u>13,592,921</u>
Net assets	<u>75,323,159</u>	<u>75,183,699</u>
Equity attributable to owners of the Company		
Share capital	24,135,069	24,022,889
Share premium	1,232,063	806,169
Share option reserve	392,405	537,849
Foreign currency translation reserve	17,995	1,448
Fair value reserve	(333,720)	-
Retaining earnings	49,503,449	49,182,965
	<u>74,947,261</u>	<u>74,551,320</u>
Non-controlling interests	375,898	632,379
Total equity	<u>75,323,159</u>	<u>75,183,699</u>
Total equity and liabilities	<u><u>97,909,652</u></u>	<u><u>88,776,620</u></u>
Net asset per share attributable to ordinary equity holders of the parent (sen)	31.21	31.30

(The Condensed Consolidated Statements of Financial Position should be read in conjunction with the Company's audited financial statements for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements)



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(The figures have not been audited)

CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

	<----- <i>Attributable To Owners Of The Company</i> ----->						Total	Non-controlling Interests	Total Equity
	<----- <i>Non-Distributable</i> ----->			<----- <i>Distributable</i> ----->					
	Share capital	Share premium	Share option reserve	Foreign currency translation reserve	Fair value reserve	Retained earnings/ (Accumulated loss)			
As at 1 January 2013	24,022,889	806,169	537,849	1,448	-	49,182,965	74,551,320	632,379	75,183,699
Issuance of share capital under ESOS	112,180	280,450	-	-	-	-	392,630	-	392,630
Transfer to share premium for ESOS exercised	-	145,444	(145,444)	-	-	-	-	-	-
Profit for the financial period	-	-	-	-	-	320,484	320,484	(261,896)	58,588
Other comprehensive income	-	-	-	16,547	(333,720)	-	(317,173)	5,415	(311,758)
Total comprehensive income for the period	-	-	-	16,547	(333,720)	320,484	3,311	(256,481)	(253,170)
As at 30 June 2013	24,135,069	1,232,063	392,405	17,995	(333,720)	49,503,449	74,947,261	375,898	75,323,159

	<----- <i>Attributable To Equity Holders Of The Company</i> ----->						Total	Non-controlling Interests	Total Equity
	<----- <i>Non-Distributable</i> ----->			<----- <i>Distributable</i> ----->					
	Share capital	Share premium	Share option reserve	Foreign currency translation reserve	Fair value reserve	Retained earnings/ (Accumulated loss)			
As at 1 January 2012	23,898,109	316,407	657,081	-	-	43,263,249	68,134,846	205,835	68,340,681
Issuance of share capital	124,780	311,950	-	-	-	-	436,730	-	436,730
Share base payment under ESOS	-	177,812	(177,812)	-	-	-	-	-	-
Interim dividend paid	-	-	-	-	-	(6,005,721)	(6,005,721)	-	(6,005,721)
Total comprehensive income for the financial	-	-	-	-	-	3,787,543	3,787,543	(77,118)	3,710,425
As at 30 June 2012	24,022,889	806,169	479,269	-	-	41,045,071	66,353,398	128,717	66,482,115

(The Condensed Consolidated Statements of Change in Equity should be read in conjunction with the Company's audited financial statements for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements)



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**QUARTERLY REPORT ON CONSOLIDATED RESULTS
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(The figures have not been audited)

CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS

	Cumulative Quarter	
	Current Year 30.06.2013 RM	Preceding Year 30.06.2012 RM
CASH FLOW FROM OPERATING ACTIVITIES		
(Loss) / Profit before taxation	(46,108)	4,068,511
Adjustment for:		
Non-cash items	553,723	303,746
Non-operating items	(881,991)	1,119
Operating profit before working capital changes	(374,376)	4,373,376
Net changes in current assets	(3,243,401)	3,641,376
Net changes in current liabilities	6,157,005	(14,570,711)
Cash generated from operations	2,539,228	(6,555,959)
Interest income received	179,072	108,891
Interest paid	(38,597)	(50,608)
Income tax paid	(90,353)	(302,755)
Net cash flow from operating activities	2,589,350	(6,800,431)
CASH FLOW FROM INVESTING ACTIVITIES		
Acquisition of investment	(299,602)	-
Acquisition of property, plant and equipment	(5,161,528)	(165,814)
Other investment income	-	60,926
Proceeds from disposal of property, plant and equipment	1,664,464	326,370
Proceeds from disposal of investment	282,803	396,471
Payment for development costs	(1,838,156)	(96,315)
Net cash flow from investing activities	(5,352,019)	521,638
CASH FLOW FROM FINANCING ACTIVITIES		
Dividend paid	-	(6,005,721)
Proceeds from issuance of share capital	392,630	436,730
Repayment of finance lease liabilities	(132,757)	(426,675)
Net cash flow from financing activities	259,873	(5,995,666)
Net change in cash and cash equivalents	(2,502,795)	(12,274,459)
Effect on exchange rate differences	(115,532)	74,800
Cash and cash equivalents at beginning of period	12,981,406	34,233,079
Cash and cash equivalents at end of period	10,363,079	22,033,420

Note A

Note:

A. Cash and cash equivalents included in the Statements of Cash Flows comprise the following balance sheets items:

	As at 30.06.2013 RM	As at 30.06.2012 RM
Fixed deposits with licensed banks	3,408,313	3,196,077
Money market funds (included within Investments under Current Assets)	2,795,066	8,664,528
Cash and bank balances	4,159,700	10,172,815
	10,363,079	22,033,420

(The Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Company's audited financial statements for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements)



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NOTES

A EXPLANATORY NOTES PURSUANT TO MALAYSIAN FINANCIAL REPORTING STANDARD ("MFRS") 134, INTERIM FINANCIAL REPORTING

A1. Basis of Preparation

The interim financial statements are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standard ("MFRS") 134: Interim Financial Reporting and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities").

The interim financial statements should be read in conjunction with the audited financial statements of CBSA Berhad ("CBSA" or the "Company") and its subsidiary companies ("Group") for the financial year ended 31 December 2012.

The accounting policies adopted by the Group in the interim financial statements are consistent with those adopted in the audited financial statements for the financial year ended 31 December 2012 except for the adoption of the new and revised FRSs which are mandatory for financial periods beginning on or after 1 January 2013.

A2. Qualification of Financial Statements

The auditor's report of the preceding financial statements for the financial year ended 31 December 2012 was not subject to any audit qualification.

A3. Seasonal or Cyclical Factors

The business of the Group was not materially affected by any significant seasonal or cyclical factors during the current quarter under review.

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

There were no unusual items affecting assets, liabilities, equity, net income or cash flow of the Group during the current quarter under review.

A5. Material Changes in Estimates

There were no changes in the estimates of amounts reported in the prior financial period, which have a material effect in the current quarter under review.



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A6. Debts and Equity Securities

There were no issuance and repayment of debt and equity securities, share buy-back, share cancellation, shares held as treasury shares and resale of treasury shares during the current quarter, except as disclosed below:-

	Quarter ended 30.06.2013	Year to date 30.06.2013
No. of ordinary shares of RM0.10 each issued pursuant to the exercise of options granted under the Employees' Share Option Scheme ("ESOS")	62,000	1,121,800
	<u>62,000</u>	<u>1,121,800</u>

A7. Dividends Paid

There was no dividend paid during the current quarter under review and financial year to-date.

A8. Segmental Information

The Group's segment report is presented based on its operating segments as follows:

Segment revenue	Individual Period		Cumulative	
	Quarter ended 30.06.2013 RM'000	Quarter ended 30.06.2012 RM'000	Year to date 30.06.2013 RM'000	Year to date 30.06.2012 RM'000
IT	668	4,843	1,528	10,467
Search & Advertising	6,950	6,796	10,630	9,709
Investment holding & others	318	10	619	11
Less: Inter-segment revenue	(300)	-	(600)	-
Consolidated revenue	<u>7,636</u>	<u>11,649</u>	<u>12,177</u>	<u>20,187</u>



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Segment results	Individual Period		Cumulative	
	Quarter ended 30.06.2013 RM'000	Quarter ended 30.06.2012 RM'000	Year to date 30.06.2013 RM'000	Year to date 30.06.2012 RM'000
IT	(806)	20	(405)	2,126
Search & Advertising	2,326	2,946	649	2,140
Investment holding & others	(207)	(59)	(290)	(197)
Consolidated profit before tax	1,313	2,907	(46)	4,069

A9. Valuation of Property, Plant and Equipment

The Group did not revalue any of its property, plant and equipment during the current quarter under review.

A10. Subsequent Events

Except as disclosed in Note B7, there were no other material events subsequent to the end of the current quarter.

A11. Changes in Composition of the Group

On 27 May 2013, PanPages Vietnam Co., Ltd. ("PanPages Vietnam") was incorporated in Vietnam with a registered capital of VND1,000,000,000 (equivalent to USD50,000).

PanPages Vietnam is a wholly-owned subsidiary of CBSA International Sdn Bhd which in turn a wholly-owned subsidiary of CBSA Bizhub Sdn Bhd. CBSA Bizhub Sdn Bhd is a wholly-owned subsidiary of the Company.

The principal activities of PanPages Vietnam are content development and local search advertisement.

Save as disclosed above, there were no major changes in the composition of the Group for the current quarter under review.



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A12. Capital Commitments

The amount of commitments for the purchase of property, plant and equipment not provided for in the interim financial statements as at 30 June 2013 is as follows:

	RM'000
Approved and contracted for:	
Property, plant and equipment	<u>6,300</u>

A13. Contingent Liabilities

There were no changes in contingent liabilities or contingent assets since the last annual balance sheet as at 31 December 2012.



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B. EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE MAIN MARKET LISTING REQUIREMENTS OF BURSA SECURITIES

B1. Review of Performance

For the quarter ended 30 June 2013 ("2Q2013"), the Group's revenue declined 34.4% to RM7.64 million from RM11.65 million for the quarter ended 30 June 2012 ("2Q2012"). Profit before tax ("PBT") declined 54.8% to RM1.31 million from RM2.91 million for 2Q2012. The substantial drop in both revenue and PBT was due to the revenue contribution from Information Technology ("IT") business segment decreased by 86.2%.

For the six (6) months ended 30 June 2013, the Group's revenue declined 39.7% to RM12.18 million from RM20.19 million for the corresponding period ended 30 June 2012. The Group recorded loss before tax of RM0.05 million for the period ended 30 June 2013 as compared to PBT of RM4.07 million for the corresponding period ended 30 June 2012, down 101.1% due to the same reason as explained above.

Analysis of the performance of business segments:

Search and Advertising ("S&A") business segment

	2Q2013	2Q2012	Year to date	Year to date
	RM'000	RM'000	30.6.2013	30.6.2012
			RM'000	RM'000
Revenue	6,950	6,796	10,630	9,709
Cost of sales	(2,128)	(1,867)	(3,944)	(3,601)
Gross profit	4,822	4,929	6,686	6,108
Other income	7	203	117	370
Operating expenses	(2,495)	(2,180)	(6,136)	(4,319)
Finance costs	(8)	(6)	(18)	(19)
Profit before taxation	2,326	2,946	649	2,140

S&A business segment reported a slight increase in revenue from RM6.80 million for 2Q2012 to RM6.95 million for 2Q2013.

However, due to a decline in gross profit margin from 73% for 2Q1012 to 69% for 2Q2013 and an increase in the operating expenses by 14.5%, S&A recorded a lower PBT of RM2.33 million for 2Q2013 as compared to RM2.95 million for 2Q2012. The increase in the operating expenses was mainly due to regional expansion and payment of incentives for year 2012 and also consolidation of the operating expenses from the Group's 51% owned subsidiary, Cam YP Co., Ltd. ("Cam YP").



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Cam YP was acquired by the Group in the last quarter 2012. The company publishes its print business directory under the brand name “Cambodia Yellow Pages” once a year in October. Based on the accounting policies adopted by the Group, the sales revenue/direct costs relating to a yearly publication will not be recognized/charged out until the directory is published and distributed to users in October. However, the operating expenses of the company will be charged out as and when incurred. As a result of the accounting policies adopted, Cam YP will incur losses for the first nine months until the print directory is published and distributed in October.

For the six (6) months ended 30 June 2013, S&A business segment recorded revenue of RM10.63 million, representing an increase of 9.5% compared to RM9.71 million for the corresponding period ended 30 June 2012 mainly due to higher sales of licensed content.

Despite the revenue increased, PBT declined 69.7% to RM0.65 million from RM2.14 million for the corresponding period ended 30 June 2012 due to consolidation of the losses from Cam YP amounting to RM0.50 million, incentives payment to the employees and higher management fees charged by the Company to S&A during the period.

Information Technology (“IT”) business segment

	2Q2013	2Q2012	Year to date	Year to date
	RM'000	RM'000	30.6.2013	30.6.2012
	RM'000	RM'000	RM'000	RM'000
Revenue	668	4,843	1,528	10,467
Cost of sales	(364)	(2,653)	(621)	(5,013)
Gross profit	304	2,190	907	5,454
Other income	45	50	1,088	1,830
Operating expenses	(1,148)	(2,200)	(2,386)	(5,127)
Finance costs	(7)	(20)	(14)	(31)
(Loss)/profit before taxation	(806)	20	(405)	2,126

For 2Q2013, IT business segment recorded loss before tax of RM0.81 million as compared to PBT of RM0.02 million for 2Q2012 due to a 86.2% drop in revenue from RM4.84 million for 2Q2012 to RM0.67 million for the current quarter. The profit declined mainly due to loss of revenue from software sales and maintenance contracts resulting from the termination of distributorship agreement with Allen Systems Group, Inc. in May 2012.



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For the six (6) months ended 30 June 2013, IT business segment recorded loss before tax of RM0.41 million compared with PBT of RM2.13 million for the corresponding period ended 30 June 2012 as a result of a 85.4% drop in revenue from RM10.47 million for the period ended 30 June 2012 to RM1.53 million for the current period. However, the loss was mitigated by the lower operating expenses incurred in the current period.

B2. Material Changes in the Quarterly Results

	Quarter ended 30.06.2013 RM'000	Quarter ended 31.03.2013 RM'000
Revenue	7,636	4,541
Profit/(Loss) Before Tax	1,313	(1,359)

The Group recorded a 68.2% increase in revenue partly contributed from the annual maintenance billing for the licensed content in the current quarter. In line with the increase in revenue, the Group recorded PBT of RM1.31 million as compared to loss before tax of RM1.36 million recorded in the previous quarter.

B3. Prospects

The Board and the management expects the Group will maintain its performance in the next two quarters given that S&A business segment will recognise the sales contributed from its yearly print directories i.e. year 2013/2014 for Malaysia starting from July 2013 and for Cambodia starting from October 2013.

Barring any unforeseen circumstances, the Board of Directors of CBSA expects the Group to maintain the financial performance in the financial year ending 31 December 2013.

B4. Statement of the Board of Directors' Opinion on Profit Estimate, Forecast, Projection or Internal Targets

The Group has not provided any profit estimate, forecast, projection in any public documents.

B5. Variance on Profit Forecast

Not applicable.



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B6. Taxation

	Individual Period		Cumulative	
	Quarter ended 30.06.2013 RM'000	Quarter ended 30.06.2012 RM'000	Year to date 30.06.2013 RM'000	Year to date 30.06.2012 RM'000
Current year	8	5	19	358
Under/(over) provision in prior years	-	-	(124)	-
	8	5	(105)	358
Deferred taxation	-	-	-	-
	8	5	(105)	358

The Group's effective tax rate is lower than the statutory tax rate due to no taxation charge on the business income derived from its wholly-owned subsidiaries, CBSA MSC Sdn Bhd ("CBSA MSC") and CBSA Online Sdn Bhd ("CBSA Online"). CBSA MSC was granted pioneer status on 26 September 2003 and the tax exemption period of CBSA MSC has been extended for another five (5)-year period to 25 September 2013. CBSA Online was granted pioneer status on 18 January 2006 and the tax exemption period has been extended to 17 January 2016.

B7. (a) Status of Corporate Proposal

On 12 March 2013, the Company accepted an offer by Majujaya 2013 Sdn Bhd (the "Offeror") to acquire companies carrying out the search and advertising business segment for a total purchase consideration of RM120 million ("Offer"). The relevant companies ("Relevant Companies") include:

- (i) 100% equity interest in CBSA Bizhub Sdn. Bhd.;
- (ii) 100% equity interest in CBSA Online Sdn. Bhd.;
- (iii) 100% equity interest in CBSA Media Sdn. Bhd.;
- (iv) 100% equity interest in CBSA International Sdn. Bhd.;
- (v) 48% equity interest in CBSA (Thailand) Co. Ltd.;
- (vi) 100% equity interest in PT. Panpages;
- (vii) 100% equity interest in Panpages Ltd.;
- (viii) 100% equity interest in Panpages (Cambodia) Ltd.; and
- (ix) 51% equity interest in Cam YP Co. Ltd.

In accordance with the revised offer letter dated 11 March 2013, the Company and Offeror will negotiate and agree on the terms of the sale and purchase



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agreement (“SPA”) within 90 days from the date of acceptance by the Company which was on 12 March 2013 (“Cut Off Date”).

On 31 May 2013, the Company and the Offeror had mutually agreed to extend the Cut-Off Date until 12 July 2013 in order for both parties to work towards completing the due diligence exercise on the Relevant Companies and executing the SPA.

On 12 July 2013, the Company announced that both parties have failed to agree to the terms of the proposed acquisition of the Relevant Companies and it is not possible for the SPA to be executed on 12 July 2013 and both parties agreed for the Offer (and the agreement constituted by the acceptance of the Offer) to lapse on 12 July 2013. Accordingly, the Offer and all provision of, and agreement constituted by the Offer had ceased to have any further force or effect.

Save as disclosed above, there were no other corporate proposals announced but not completed as at the date of this report.

(b) Status of utilisation of proceeds

There were no unutilized proceeds raised from any corporate proposals.

B8. Borrowings and Debts Securities

The details of the Group’s borrowings and debts securities outstanding as at 30 June 2013 are as follows:

	Current RM’000	Non-current RM’000
Secured		
Term Loan	-	6,300
Finance lease liabilities	261	781
	<u>261</u>	<u>7,081</u>

All borrowings are denominated in Ringgit Malaysia.

B9. Changes in Material Litigation

The Group is not engaged in any material litigation either, as plaintiff or defendant, and the Directors do not have any knowledge of any proceedings pending or threatened against the Group as at the date of this report.



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B10. Dividend

The Board has approved a single tier interim dividend of 2 sen per ordinary share or 20% in respect of the financial year ending 31 December 2013 (2012: 2.5 sen or 25%). The net amount payable is RM4.83 million (2012: RM6.0 million).

The entitlement and payment dates for the interim dividend will be announced at a later date.

B11. Earnings Per Share

The basic earnings per share is calculated by dividing the net profit for the period attributable to ordinary equity holders of the parent by the weighted average number of ordinary shares in issue during the financial period.

For the purpose of calculating diluted earnings per share, the net profit for the period attributable to equity holders of the parent and weighted average number of ordinary shares in issue during the period have been adjusted for the dilutive effects of all potential ordinary shares from the share options granted to employees under the Company's Employees' Share Option Scheme.

Basic

		Individual Period		Cumulative	
		Quarter ended	Quarter ended	Year to date	Year to date
		30.06.13	30.06.12	30.06.13	30.06.12
(Loss)/profit attributable to owners of the Company	(RM'000)	1,375	2,810	320	3,788
Weighted average number of ordinary shares in issue and issuable	(Unit'000)	241,331	239,977	240,904	239,573
Basic (loss) /earnings per share	(sen)	0.57	1.17	0.13	1.58



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Diluted

		Individual Period		Cumulative	
		Quarter ended 30.06.13	Quarter ended 30.06.12	Year to date 30.06.13	Year to date 30.06.12
Adjusted (loss)/profit attributable to owners of the Company	(RM'000)	1,391	2,824	352	3,816
Adjusted weighted average number of ordinary shares in issue and issuable	(Unit'000)	242,563	241,361	242,136	240,957
Diluted (loss) / earnings per share	(sen)	0.57	1.17	0.15	1.58

B12. Disclosure of Realised and Unrealised Profits

The breakdown of realised and unrealised profits as at 30 June 2013 and 31 December 2012 is as follows:

Total unappropriated profits:-

	As at 30.06.2013 RM'000	As at 31.12.2012 RM'000
- Realised	52,057	52,212
- Unrealised	(118)	(332)
	<u>51,939</u>	<u>51,880</u>
Consolidated adjustments	(2,436)	(2,697)
	<u>49,503</u>	<u>49,183</u>

B13. Profit / (loss) before taxation

Profit/(loss) before taxation is arrived after charging/(crediting) amongst other items the following:

	Individual Period		Cumulative	
	Quarter ended 30.06.2013 RM'000	Quarter ended 30.06.2012 RM'000	Year to date 30.06.2013 RM'000	Year to date 30.06.2012 RM'000
Interest income	(67)	(36)	(179)	(109)
Other investment income	(17)	(61)	(17)	(61)
Interest expense	19	26	39	51
Depreciation and amortization	403	190	683	417
Provision for and write off of trade Receivables	-	384	-	767
Loss/(Gain) on disposal of quoted or unquoted investments or properties	133	-	(709)	(4)
Loss/(Gain) on foreign exchange	(65)	(290)	64	(220)



CBSA BERHAD (537337M)
(Incorporated in Malaysia)

B14. Qualification of Financial Statements

The Company's preceding annual financial statements was not subject to any audit qualification.