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**EFFICIENT E-SOLUTIONS BERHAD**

(Company No. 632479-H)

(Incorporated in Malaysia under the Companies Act, 1965)

**QUARTERLY REPORT ON CONSOLIDATED RESULTS**

**FOR THE THIRD QUARTER ENDED**

**30TH SEPTEMBER 2011**

## CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE QUARTER ENDED 30 SEPTEMBER 2011

	Individual Quarter		Cumulative Quarter	
	30.09.2011	30.09.2010	30.09.2011	30.09.2010
	RM	RM	RM	RM
Revenue	12,697,498	14,594,153	40,357,195	47,175,605
Cost of sales	<u>(8,357,471)</u>	<u>(8,340,511)</u>	<u>(25,458,496)</u>	<u>(25,422,581)</u>
Gross profit	4,340,027	6,253,642	14,898,699	21,753,024
Other income / (loss)	(170,803)	190,946	1,214,127	509,045
Operating expenses	<u>(3,421,594)</u>	<u>(3,545,981)</u>	<u>(10,146,678)</u>	<u>(10,456,044)</u>
Profit from operations	747,630	2,898,607	5,966,148	11,806,025
Finance costs	(107,780)	(117,963)	(324,542)	(342,011)
Interest income	208,801	106,434	448,413	298,021
Share of result of associates	<u>260,634</u>	<u>140,696</u>	<u>252,173</u>	<u>208,429</u>
Profit before tax	1,109,285	3,027,774	6,342,192	11,970,464
Income tax expense	<u>(59,091)</u>	<u>(29,469)</u>	<u>(1,013,919)</u>	<u>(714,321)</u>
Profit for the period	1,050,194	2,998,305	5,328,273	11,256,143
Other comprehensive income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total comprehensive income for the period	<u>1,050,194</u>	<u>2,998,305</u>	<u>5,328,273</u>	<u>11,256,143</u>
Profit for the period attributable to :				
Equity holders of the parent	1,050,194	2,998,305	5,328,273	11,256,143
Minority Interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>1,050,194</u>	<u>2,998,305</u>	<u>5,328,273</u>	<u>11,256,143</u>
Total comprehensive income for the period attributable to :				
Equity holders of the parent	1,050,194	2,998,305	5,328,273	11,256,143
Minority Interest	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>1,050,194</u>	<u>2,998,305</u>	<u>5,328,273</u>	<u>11,256,143</u>
Earnings per share attributable to equity holders of the parent :				
Basic ( sen )	<u>0.15</u>	<u>0.46</u>	<u>0.79</u>	<u>1.71</u>
Diluted ( sen )	<u>0.15</u>		<u>0.77</u>	

( The condensed consolidated statement of comprehensive income should be read in conjunction with the audited financial statements for the year ended 31 December 2010 and the accompanying explanatory notes attached to the interim financial statements.)

**EFFICIENT E-SOLUTIONS BERHAD (Company No. 632479-H)**  
**QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE FINANCIAL QUARTER ENDED 30 SEPTEMBER 2011**  
**THE FIGURES HAVE NOT BEEN AUDITED**

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 30 SEPTEMBER 2011**

	As at 30.09.2011 RM	As at 31.12.2010 RM
<b>ASSETS</b>		
<b>Non-current assets</b>		
Property, plant and equipment	41,532,524	43,994,031
Prepaid lease payments	355,691	359,285
Investments in associates	3,519,528	3,267,355
Other investment	-	579,325
Software development expenditure	180,795	293,722
Goodwill arising from consolidation	1,582,719	1,582,719
	47,171,257	50,076,437
<b>Current assets</b>		
Inventories	3,330,325	2,520,832
Trade receivables	25,409,586	23,228,475
Other receivables	2,853,669	2,460,742
Tax recoverable	518,604	538,879
Short term investment	10,867,131	10,791,902
Deposits with licensed banks	30,039,898	14,086,352
Cash and bank balances	7,093,764	10,089,576
	80,112,978	63,716,758
<b>Total assets</b>	127,284,235	113,793,195
<b>EQUITY AND LIABILITIES</b>		
<b>Equity attributable to equity holders of the parent</b>		
Share capital	70,895,010	65,835,010
Share premium	4,622,869	500
Retained profits	39,362,399	34,034,126
	114,880,278	99,869,636
<b>Minority Interest</b>	-	-
<b>Total equity</b>	114,880,278	99,869,636
<b>Non-current liabilities</b>		
Hire purchase creditors	8,972	88,235
Bank borrowings	5,327,946	6,030,208
Deferred tax liabilities	2,806,605	2,806,605
	8,143,523	8,925,048
<b>Current liabilities</b>		
Trade payables	822,533	1,568,017
Other payables	2,330,005	2,355,629
Hire purchase creditors	105,003	100,916
Bank borrowings	935,078	898,762
Provision for taxation	67,814	75,187
	4,260,434	4,998,511
<b>Total liabilities</b>	12,403,957	13,923,559
<b>Total equity and liabilities</b>	127,284,235	113,793,195

( The condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the year ended 31 December 2010 and the accompanying explanatory notes attached to the interim financial statements.)

EFFICIENT E-SOLUTIONS BERHAD (Company No. 632479-H)  
 QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE FINANCIAL QUARTER ENDED 30 SEPTEMBER 2011  
 THE FIGURES HAVE NOT BEEN AUDITED

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE QUARTER ENDED 30 SEPTEMBER 2011

	Attributable to equity holders of the parent				Total	Minority Interest	Total Equity
	Share Capital	Share Premium	Retained Profits	Reserves			
	RM	RM	RM	RM	RM	RM	RM
<b><u>FINANCIAL PERIOD ENDED 31 DECEMBER 2010</u></b>							
As at 1 January 2010	65,835,010	500	32,429,270	-	98,264,780	-	98,264,780
Profit for the period	-	-	12,467,633	-	12,467,633	-	12,467,633
Other comprehensive income	-	-	-	-	-	-	-
Total comprehensive income for the period	-	-	12,467,633	-	12,467,633	-	12,467,633
Issuance of ordinary shares pursuant to ESOS	-	-	-	-	-	-	-
Dividend paid for the period			(10,862,777)		(10,862,777)		(10,862,777)
As at 31 December 2010	65,835,010	500	34,034,126	-	99,869,636	-	99,869,636
<b><u>FINANCIAL PERIOD ENDED 30 SEPTEMBER 2011</u></b>							
As at 1 January 2011	65,835,010	500	34,034,126	-	99,869,636	-	99,869,636
Profit for the period			5,328,273		5,328,273		5,328,273
Other comprehensive income		81	-		81		81
Total comprehensive income for the period	-	81	5,328,273	-	5,328,354	-	5,328,354
Issues of shares	5,060,000	4,622,288			9,682,288		9,682,288
Dividend declared during the period			-		-		-
As at 30 SEPTEMBER 2011	70,895,010	4,622,869	39,362,399	-	114,880,278	-	114,880,278
							0

( The condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the year ended 31 December 2010 and the accompanying explanatory notes attached to the interim financial statements.)

**EFFICIENT E-SOLUTIONS BERHAD (Company No. 632479-H)**  
**QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE FINANCIAL QUARTER ENDED 30 SEPTEMBER 2011**  
**THE FIGURES HAVE NOT BEEN AUDITED**

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOW FOR THE QUARTER ENDED 30 SEPTEMBER 2011**

	9 Months Ended	
	30.09.2011	30.09.2010
	RM	RM
Net cash generated from operating activities	3,005,814	(5,466,613)
Net cash generated from / (used in) investing activities	1,408,446	(867,616)
Net cash generated from / (used in) financing activities	<u>8,616,623</u>	<u>(1,052,425)</u>
Net change in cash and cash equivalents	13,030,884	(7,386,654)
Cash and cash equivalents at beginning of the financial period	34,678,352	41,010,699
Cash and cash equivalents at end of the financial period*	<u><u>47,709,236</u></u>	<u><u>33,624,045</u></u>
*Cash and cash equivalents at end of the financial period comprise the following:-		
Cash and bank balances	7,093,764	8,898,914
Deposits with licensed banks ( Note )	29,748,340	13,986,738
Short term investment	<u>10,867,131</u>	<u>10,738,393</u>
	<u><u>47,709,236</u></u>	<u><u>33,624,045</u></u>
Note :		
The security deposit of RM291,558 which has been pledged to the bank in respect of the banking facilities granted to the group is excluded from the deposits with licensed banks.		
( The condensed consolidated statement of cash flow should be read in conjunction with the audited financial statements for the year ended 31 December 2010 and the accompanying explanatory notes attached to the interim financial statements.)		

**EFFICIENT E-SOLUTIONS BERHAD (Company No. 632479-H)**  
**QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE FINANCIAL QUARTER ENDED 30 SEPTEMBER 2011**  
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**PART A - EXPLANATORY NOTES PURSUANT TO FINANCIAL REPORTING STANDARD (FRS) 134**

**A1 Basis of preparation**

The interim financial statements are unaudited and have been prepared in accordance with the requirements of FRS134 : Interim Financial Reporting and Chapter 9 Part K Para 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad.

The interim financial statements should be read in conjunction with the audited financial statements for the year ended 31 December 2010.

The accounting policies and methods of computation adopted for the interim financial statements are consistent with those of the audited financial statements for the financial year ended 31 December 2010 except for the adoption of the following new/revised Financial Reporting Standards ('FRS'), amendments and interpretation effective 1 January 2010 as disclosed below.

The adoption of the new/revised FRS and their consequential amendments, Amendments to FRS and IC Interpretations are not expected to have any significant impact on the financial statements of the Group.

**FRSs / Amendments / Interpretations**

Amendments to FRS 1 and FRS 127	First-time Adoption of Financial Reporting Standards and Consolidated and Separate Financial Statements: Cost of an Investment in a Subsidiary, Jointly Controlled Entity or Associate
Amendments to FRS 2	Share-based Payment: Vesting Conditions and Cancellations
FRS 7	Financial Instruments: Disclosures
FRS 8	Operating Segments
FRS 101	Presentation of Financial Statements
FRS 123	Borrowing Costs (revised)
Amendments to FRS 132 and FRS 101	Financial Instruments: Presentation: Puttable Financial Instruments and Obligation Arising on Liquidation and Presentation of Financial Statements
FRS 139	Financial Instruments: Recognition and Measurement
Amendments to FRS 139, FRS 7 and IC Interpretation 9	Financial Instruments: Recognition and Measurement, Financial Instruments: Disclosures and Reassessment of Embedded Derivatives
Improvements to FRSs (2009)	Amendment to FRS 5, 8, 107, 108, 110, 116, 117, 118, 119, 120, 123, 127, 128, 129, 131, 134, 136, 138 & 140
IC Interpretation 9	Reassessment of Embedded Derivatives
IC Interpretation 10	Interim Financial Reporting and Impairment
IC Interpretation 11 : FRS 2	Group and Treasury Share Transactions
IC Interpretation 13	Customer Loyalty Programmes
IC Interpretation 14 : FRS 119	The Limit on a Defined Benefit Asset, Minimum Funding Requirements and their Interaction

**A2 Auditors' Report on preceding annual financial statements**

The auditors' report on the financial statements for year ended 31 December 2010 was not subject to any qualification.

**A3 Seasonality or cyclicity of interim operations**

The Group's operations are not materially affected by seasonal or cyclical factors during the 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 flows during the quarter under review.

**A5 Material changes in estimates**

There were no changes in estimates that have had a material effect in the current financial period's results.

**EFFICIENT E-SOLUTIONS BERHAD (Company No. 632479-H)**  
**QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE FINANCIAL QUARTER ENDED 30 SEPTEMBER 2011**  
**THE FIGURES HAVE NOT BEEN AUDITED**

**PART A - EXPLANATORY NOTES PURSUANT TO FINANCIAL REPORTING STANDARD (FRS) 134**

**A6 Debt and equity securities**

There were no issuances, cancellations, repurchases, resale and repayments of debt and equity securities during the quarter under review except for the completion of a Private Placement.

**Private Placement**

The Company had on 26 May 2011 announced to undertake the private placement of up to 52,668,000 new ordinary shares of Ringgit Malaysia ("RM") 0.10 each in the Company, representing up to eight percent (8%) of the existing issued and paid-up share capital of the Company.

The Private Placement is deemed completed on 14 June 2011 following the listing and quotation of the first and final tranche of the Private Placement, comprising 50,000,000 new ordinary shares of RM0.10 each on the Main Market of Bursa Malaysia Securities Berhad at an issue price of RM0.195 per ordinary share amounting to RM9,750,000.

**Employee Share Options Scheme ("ESOS")**

During the quarter under review, the Company issued and allotted 600,000 new ordinary shares of RM0.10 each for cash pursuant to the Company's ESOS at exercise price of RM0.16.

**A7 Dividend paid**

A first interim tax exempt dividend of 1.5% per ordinary shares of RM0.10 each, amounting to RM987,525 for the financial year ended 31 December 2010 was paid on 5 January 2011.

**A8 Operating Segments**

Operating segments' results for the financial period ended 30 September 2011 are as follows:

<b>Operating Segment</b>	<b>Data and Document Processing</b>	<b>Software Development</b>	<b>Forms Printing</b>	<b>Others</b>	<b>Elimination</b>	<b>Total</b>
	RM	RM	RM	RM	RM	RM
External sales	37,755,655	2,231,496	370,044	-	-	40,357,195
Inter segment sales	-	1,817,401	2,862,097	-	(4,679,498)	-
Total operating revenue	37,755,655	4,048,897	3,232,141	-	(4,679,498)	40,357,195
Profit/(Loss) from operations	4,199,232	1,455,829	526,928	(215,841)	-	5,966,148
Finance costs	(289,911)	(34,631)	-	-	-	(324,542)
Interest income	23,760	56,443	151	368,059	-	448,413
						6,090,019
Share of result of associates						252,173
Profit before taxation						6,342,192
Income tax expense						(1,013,919)
Profit for the period						5,328,273
Other comprehensive income						-
Total comprehensive income for the period						5,328,273

**A9 Valuations of property, plant & equipment**

The Group did not carry out any valuation on its property, plant and equipment during the quarter under review.

**A10 Material events subsequent to the end of the quarter**

There were no material events subsequent to the end of the current quarter except for the issuance and listing of 40,000 shares in Bursa under Executives' Share Option Scheme as on 15 November 2011.

**A11 Changes in the composition of the Group**

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

**A12 Changes in contingent liabilities and contingent assets**

There were no changes in the contingent liabilities and contingent assets of the Group since the last annual balance sheet date as at 31 December 2010.

**A13 Capital commitments**

There were no capital commitments for the purchase of property, plant and equipment not provided for in the financial statements as at 30 September 2011.

**EFFICIENT E-SOLUTIONS BERHAD (Company No. 632479-H)**  
**QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE FINANCIAL QUARTER ENDED 30 SEPTEMBER 2011**  
**THE FIGURES HAVE NOT BEEN AUDITED**

**PART A - EXPLANATORY NOTES PURSUANT TO FINANCIAL REPORTING STANDARD (FRS) 134**

**A14 Significant related party transactions**

<b>Related Transacting Parties</b>	<b>Related Parties and Relationship</b>
One BPO Sdn Bhd (formerly known as VPI International Sdn Bhd) and its subsidiaries ("One BPO Group")	One BPO Group is deemed related to the Group by virtue of Dato' Shaik Aqmal bin Shaik Allaudin who was a director and a major shareholder of One BPO Sdn Bhd.  Dato' Shaik resigned as a director of Efficient E-Solutions Berhad ("ESOL") on 30 November 2010 and he ceased as a major shareholder in ESOL on 21 June 2011. However, pursuant to LR10.02(c), Dato' Shaik is a related party by virtue of being a director and major shareholder of ESOL within the preceding 6 months.

The related party transactions of the Group for the quarter and financial period ended 30 September 2011 are as follows:

	<b>Individual Quarter</b>		<b>Cumulative Quarter</b>	
	<b>30.09.2011</b>	<b>30.09.2010</b>	<b>30.09.2011</b>	<b>30.09.2010</b>
	RM	RM	RM	RM
Provision of DDP and EBP services to One BPO Group	39,171	51,554	692,062	609,975
Management fee for the provision of project management/ administration of DDP and EBP services to One BPO Group	-	36,000	72,000	108,000
Licence fee for the usage of e-TALK and e-DOC software applications and provision of software application development for DDP and EBP services to One BPO Group	1,200,000	2,742,118	1,850,000	8,876,354
Selling of printed forms to One BPO Group	140,797	170,627	370,045	170,627
<b>Total</b>	<b>1,379,968</b>	<b>3,000,299</b>	<b>2,984,107</b>	<b>9,764,956</b>

The Directors of the Company are of the opinion that all the transactions above have been entered into in the normal course of business and have been established on terms and conditions that are not materially different from those obtainable in transactions with unrelated parties.



**EFFICIENT E-SOLUTIONS BERHAD (Company No. 632479-H)**  
**QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE FINANCIAL QUARTER ENDED 30 SEPTEMBER 2011**  
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**PART B - EXPLANATORY NOTES PURSUANT TO THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**

**B1 Performance Review**

Group revenue for the period ended 30 September 2011 decreased by 14.5% to RM40.4 million from previous year corresponding period RM47.2 million. The decrease in revenue was due mainly to reduction in services rendered for software application development. Group profit after tax for the period ended 30 September 2011 decreased by 52.7% to RM5.3 million from preceding year period's RM11.3 million. The decrease in Group profit was due mainly to a significant lower revenue in services rendered for software application development that carry a high profit margin.

Group revenue for the quarter ended 30 September 2011 decreased by 13.0% to RM12.7 million from RM14.6 million of the preceding year corresponding quarter. Group profit for the quarter ended 30 September 2011 decreased by 65.0% from RM3.0 million of the preceding year corresponding quarter to RM1.1 million. The decreases in both group revenue and profit were due to reduction in services rendered for both software application development and data and document processing.

During the quarter and financial period under review there were provision of RM145,000 and RM373,000 respectively arising from allowance of diminution in value of a short term investment.

	Cumulative Quarter		Variance	
	30.09.2011	30.09.2010	RM'000	%
Revenue	40,357	47,176	(6,819)	-14.5%
Profit for the period	5,328	11,256	(5,928)	-52.7%

	Individual Quarter		Variance	
	30.09.2011	30.09.2010	RM'000	%
Revenue	12,697	14,594	(1,897)	-13.0%
Profit for the quarter	1,050	2,998	(1,948)	-65.0%

**B2 Material changes in the profit before taxation for the current quarter as compared with the preceding quarter**

The Group profit before taxation for the quarter decreased by RM1.1 million as compared to the preceding quarter. The 50.8% decrease in profit before taxation was due mainly to lower revenue in both services rendered for software application development and data and document processing during the quarter.

	Current Quarter	Immediate Preceding Quarter	Variance	
	30.09.2011	30.06.2011	RM'000	%
Profit before taxation	1,109	2,556	(1,447)	-56.6%

**B3 Prospects**

The industry consolidation of mailing requirements, as a result of higher postage rate, had materialized. There were reduction of mailing volume with increased pressure on pricing. We expect the trend to be stabilized by the end of the year 2011. The management had implemented several initiatives to ensure competitiveness for the long term.

The Group has been successful in converting some customers to E-Statement platform. It is expected that there will be more customers to migrate to E-Statement next year. The management is optimistic on several initiatives undertaken to move towards new market space.

**B4 Profit forecast or profit guarantee**

This note is not applicable.

**EFFICIENT E-SOLUTIONS BERHAD (Company No. 632479-H)**  
**QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE FINANCIAL QUARTER ENDED 30 SEPTEMBER 2011**  
**THE FIGURES HAVE NOT BEEN AUDITED**

**PART B - EXPLANATORY NOTES PURSUANT TO THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**

**B5 Taxation**

	Individual Quarter		Cumulative Quarter	
	30.09.2011	30.09.2010	30.09.2011	30.09.2010
	RM	RM	RM	RM
Current tax	59,091	29,469	1,013,919	714,321
Deferred tax	-	-	-	-
	59,091	29,469	1,013,919	714,321

The effective tax rates for current quarter and financial period ended 30 September 2011 were lower than statutory tax rate as the revenue arising software development is tax exempted.

**B6 Sale of unquoted investments and properties**

There were no other sale of unquoted investments and properties for the financial period under review except for the disposal of unquoted shares which resulted in a net gain on disposal of RM920,675.

**B7 Marketable securities**

Purchase & Sales of quoted securities

	Individual Quarter 30.09.2011 RM'000	Cumulative Quarter 30.09.2011 RM'000
Total Purchase of quoted securities	0	1,223
Sales proceeds	-	-
Profit on Sale	-	-

Investment in quoted securities as at 30 September 2011:-

	RM'000
At cost	1,223
At carrying value/ bookvalue	850
At market value	<u>850</u>

**B8 Corporate proposals**

**(a) Status of Memorandum of Understanding**

On 13 June 2011, the Company has entered into a non-binding Memorandum of Understanding with Singapore Post Limited ("SingPost") concerning the proposed business collaboration and co-operation between the two (2) parties in data and document management services ("**Proposed Collaboration**") in Indonesia and such other countries as may be mutually agreed in writing between the parties.

Pursuant to the MOU, it is contemplated that Efficient and SingPost (i) will jointly invest in setting up of data and document management business operations in Indonesia; (ii) will jointly identify business opportunities relating to data and document management in such countries as may be mutually agreed in writing between parties; and (iii) may mutually agree to engage in discussions and negotiations with other potential investors and/ or business partners in relation to the Proposed Collaboration.

Following the signing of MOU, the parties to the MOU are in the midst of negotiating on the terms and conditions of the definitive agreement on the Proposed Collaboration.

**(b) Status of Utilisation of Proceeds**

The proceeds from the issuance of Private Placement on 14 June 2011, of 50,000,000 new ordinary shares at RM0.195 per ordinary share have been applied as below:

Purpose	Proposed utilisation RM '000	Actual utilisation RM '000	Intended timeframe for utilisation	Deviation RM '000	Explanations
(i) Working capital	9,550	-	On-going Within 12 months	9,550	
(ii) Estimated expenses in relation to the Private Placement	200	164		36	
	9,750	164			

**EFFICIENT E-SOLUTIONS BERHAD (Company No. 632479-H)**  
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**PART B - EXPLANATORY NOTES PURSUANT TO THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**

**B9 Borrowings and debt securities**

The Group's total borrowings, all of which were secured and were denominated in Ringgit Malaysia as at 30 September 2011, are as follows :

	Short term	Long term	Total
	RM	RM	RM
Hire purchase creditors	105,003	8,972	113,975
Secured bank borrowings	935,078	5,327,946	6,263,024
Total	1,040,081	5,336,918	6,376,999

**B10 Derivatives**

There was no outstanding derivative financial instrument as at 30 September 2011.

**B11 Changes in material litigation**

There was no pending material litigation as at the latest applicable date from the date of issuance of this report.

**B12 Dividend**

The Board of Directors declared a first interim tax exempt dividend of 1.5% (previous corresponding period: first interim dividend tax exempt dividend 1.5%) per ordinary share in respect of the financial year ending 31 December 2011.

The entitlement to the interim dividend will be determined based on the shareholders registered in the record of depositors as at 20 December 2011 and the date of payment will be on 5 January 2012.

The total dividend for the current financial period to date is 1.5% per ordinary shares of RM0.10 each.

**B13 Earnings per share**

	Individual Quarter		Cumulative Quarter	
	30.09.2011	30.09.2010	30.09.2011	30.09.2010
	RM	RM	RM	RM
<b>Basic Earnings Per Share</b>				
Profit attributable to ordinary equity holders of the parent	1,050,194	2,998,305	5,328,273	11,256,143
Weighted average number of ordinary shares in issue	708,491,404	658,350,100	678,361,089	658,350,100
Basic EPS (sen)	0.15	0.46	0.79	1.71
<b>Diluted Earnings Per Share</b>				
Profit attributable to ordinary equity holders of the parent	1,050,194		5,328,273	
Weighted average number of ordinary shares in issue	708,491,404		678,361,089	
Effect of dilution of share options	12,607,387		9,236,181	
Adjusted weighted average number of ordinary shares in issue and issuable	721,098,791	-	687,597,270	-
Diluted EPS (sen)	0.15	NA	0.77	NA

Basic earnings per share is calculated by dividing the net profit for the period by the weighted average number of ordinary shares in issue during the period.

For the purpose of calculating diluted earnings per share, the net profit for the period and the weighted average number of ordinary shares in issue during the period have been adjusted for the dilutive effects of all potential ordinary shares, i.e. ESOS.

**B14 Authorisation for Issue**

The interim financial statements were authorised for issue by the Board of Directors in accordance with a resolution of the directors on 23 November 2011.