

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 30 September 2011

CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

(The figures have not been audited)

	Individual Quarter		Cumulative Quarter	
	30.09.2011 RM'000	30.09.2010 RM'000	30.09.2011 RM'000	30.09.2010 RM'000
Revenue	3,310	3,396	11,013	10,106
Other operating income	274	152	666	387
Operating expenses	<u>(2,005)</u>	<u>(1,995)</u>	<u>(6,937)</u>	<u>(5,953)</u>
Profit from operations	1,579	1,553	4,742	4,540
Finance costs	<u>(6)</u>	<u>-</u>	<u>(6)</u>	<u>-</u>
Profit before taxation	1,573	1,553	4,736	4,540
Taxation	(21)	(25)	(60)	(59)
Net profit for the period	<u>1,552</u>	<u>1,528</u>	<u>4,676</u>	<u>4,481</u>
Other comprehensive income for the period, net of tax	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total comprehensive income for the period	<u>1,552</u>	<u>1,528</u>	<u>4,676</u>	<u>4,481</u>
Attributable to:				
Equity holders of the Company	<u>1,552</u>	<u>1,528</u>	<u>4,676</u>	<u>4,481</u>
Earnings per share				
- Basic (sen)	<u>0.75</u>	<u>1.00</u>	<u>2.26</u>	<u>3.27</u>
- Diluted (sen)	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>	<u>N/A</u>

(The unaudited Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2010 and the accompanying explanatory notes attached to the interim financial statements.)

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 30 September 2011

CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

(The figures have not been audited)

	(Unaudited) As at 30.09.2011 RM'000	(Audited) As at 31.12.2010 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	5,431	3,808
Development costs	5,552	5,285
Intangible assets	177	253
	11,160	9,346
Current assets		
Inventories	57	66
Trade receivables	3,851	3,819
Other receivables and prepaid expenses	555	148
Deposits with financial institutions	24,515	21,991
Cash and bank balances	1,043	1,771
	30,021	27,795
TOTAL ASSETS	41,181	37,141
EQUITY AND LIABILITIES		
Capital and reserves		
Share capital	20,677	20,677
Reserves	17,764	15,156
Equity attributable to equity holders of the Company	38,441	35,833
Non-current liability		
Finance lease liability	704	-
	704	-
Current liabilities		
Trade payables	142	279
Other payables and accrued expenses	1,555	1,016
Finance lease liability	326	-
Tax liabilities	13	13
	2,036	1,308
TOTAL EQUITY AND LIABILITIES	41,181	37,141
Net assets per share (attributable to equity holders of the Company) (RM)	0.19	0.17

(The unaudited Condensed Consolidated Statements of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2010 and the accompanying explanatory notes attached to the interim financial statements.)

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 30 September 2011

CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS

(The figures have not been audited)

	9 Months Period Ended	
	30.09.2011	30.09.2010
	RM'000	RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before tax	4,736	4,540
Adjustments for:		
Amortisation of development costs	791	736
Amortisation of intangible assets	76	76
Amortisation of prepaid lease payments	-	2
Depreciation of property, plant and equipment	428	397
Reversal of impairment loss on trade receivables	(147)	(14)
Unrealised gain on foreign exchange	(33)	-
Gain on disposal of property, plant and equipment	(86)	(34)
Interest expense	6	-
Interest income	(499)	(353)
Operating profit before working capital changes	5,272	5,350
Changes in working capital:		
Decrease / (Increase) in inventories	9	(27)
Decrease in trade receivables	144	752
Increase in other receivables and prepaid expenses	(403)	(23)
(Decrease) / Increase in trade payables	(137)	134
Increase / (Decrease) in other payables and accrued expenses	539	(327)
Cash generated from operations	5,424	5,859
Tax paid	(60)	(33)
Interest paid	(6)	-
Interest received	499	353
Development costs incurred	(1,058)	(992)
Net cash from operating activities	4,799	5,187
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(2,059)	(522)
Proceeds from disposal of property, plant and equipment	94	34
Net cash used in investing activities	(1,965)	(488)
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceed from finance lease liability	1,056	-
Repayment of finance lease liability	(26)	-
Proceeds from issuance of shares	-	5,329
Dividends paid	(2,068)	(1,257)
Share issue expenses paid – private placement	-	(36)
– bonus issue	-	(23)
Net cash (used in) / from financing activities	(1,038)	4,013

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 30 September 2011

CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS (CONT'D)

(The figures have not been audited)

	9 Months Period Ended	
	30.09.2011	30.09.2010
	RM'000	RM'000
NET INCREASE IN CASH AND CASH EQUIVALENTS	1,796	8,712
CASH AND CASH EQUIVALENTS BROUGHT FORWARD	23,762	16,988
CASH AND CASH EQUIVALENTS CARRIED FORWARD	<u>25,558</u>	<u>25,700</u>
 Cash and cash equivalents comprise:		
Deposits with financial institutions	24,515	24,724
Cash and bank balances	<u>1,043</u>	<u>976</u>
	<u>25,558</u>	<u>25,700</u>

(The unaudited Condensed Consolidated Statements of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2010 and the accompanying explanatory notes attached to the interim financial statements.)

Interim Financial Report on Consolidated Results for the Financial Quarter Ended 30 September 2011

CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

(The figures have not been audited)

	< ----- Attributable to equity holders of the Company ----- >			
	Share Capital	Distributable Retained Profits	Non- Distributable Share Premium	Total Equity
<u>9 Months Period Ended</u> <u>30 September 2011</u>	RM'000	RM'000	RM'000	RM'000
As at 1 January 2011	20,677	15,156	-	35,833
Total comprehensive income for the period	-	4,676	-	4,676
Dividends paid	-	(2,068)	-	(2,068)
As at 30 September 2011	<u>20,677</u>	<u>17,764</u>	<u>-</u>	<u>38,441</u>

	< ----- Attributable to equity holders of the Company ----- >			
	Share Capital	Distributable Retained Profits	Non- Distributable Share Premium	Total Equity
<u>9 Months Period Ended</u> <u>30 September 2010</u>	RM'000	RM'000	RM'000	RM'000
As at 1 January 2010	12,573	14,258	1,695	28,526
Issuance of shares pursuant to private placement	1,211	-	4,118	5,329
Issuance of shares pursuant to bonus issue	6,893	(1,080)	(5,813)	-
Total comprehensive income for the period	-	4,481	-	4,481
Dividends paid	-	(1,257)	-	(1,257)
Share issue expenses paid	-	(59)	-	(59)
As at 30 September 2010	<u>20,677</u>	<u>16,343</u>	<u>-</u>	<u>37,020</u>

(The unaudited Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the Audited Financial Statements for the financial year ended 31 December 2010 and the accompanying explanatory notes attached to the interim financial statements.)

A. EXPLANATORY NOTES AS PER FINANCIAL REPORTING STANDARDS (“FRSs”) NO. 134

A1. Accounting Policies and Basis of Preparation

The interim financial report has been prepared in compliance with FRS No. 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 annual audited financial statements of the Group for the financial year ended 31 December 2010.

The accounting policies and method of computation adopted by the Group in this interim financial statements are consistent with those adopted in the most recent annual financial statements for the financial year ended 31 December 2010 except for the adoption of the following revised FRSs and Amendments to FRSs which are applicable to the Group’s operations.

Effective for financial period beginning on or after 1 July 2010:

FRS 1 (revised)	First Time Adoption of Financial Reporting Standards
FRS 3 (revised)	Business Combinations
FRS 127 (revised)	Consolidated and Separate Financial Statements
Amendments to FRS 132	Financial Instruments: Presentation
Amendments to FRS 138	Intangible Assets

Effective for financial period beginning on or after 1 January 2011:

Amendments to FRS 1	Limited Exemption from Comparative FRS 7 Disclosures for First-time Adopters
Amendments to FRS 1	Additional Exemptions for First-time Adopters
Amendments to FRS 7	Improving Disclosures about Financial Instruments
Amendments to FRS 121	The Effects of Changes in Foreign Exchange Rates
Amendments to FRS 1, FRS 3, FRS 7, FRS 132, FRS 134 and FRS 139	Improvements to FRSs (2010)
IC Interpretation 4	Determining Whether an Arrangement Contains a Lease

Effective for financial period beginning on or after 1 July 2012:

IC Interpretation 19	Extinguish Financial Liabilities with Financial Instruments
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The adoption of the above mentioned FRSs and Amendments to FRS have no material impact on the financial statements of the Group.

A2. Audit Report

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

A. EXPLANATORY NOTES AS PER FINANCIAL REPORTING STANDARDS (“FRSs”) NO. 134 (CONT’D)

A3. Seasonality or Cyclicity of Interim Operations

There were no seasonal or cyclical factors affecting the results of the Group for the current financial quarter under review.

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

During the current financial quarter under review, there were no items or events that arose, which affected assets, liabilities, equity, net income or cash flows, that are unusual by reason of their nature, size or incidence.

A5. Changes in Estimates

There was no material changes in estimates of amounts reported in the prior financial year that has a material effect on the current financial quarter under review.

A6. Issuances, Cancellation, Repurchases, Resale and Repayments of Debts and Equity Securities

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

A7. Dividends Paid

No dividend was declared or paid during the current financial quarter under review. On 25 November 2011, the Board of Directors had declared a second interim tax exempt dividend of 10% equivalent 1.0 sen per ordinary share for the financial year ending 31 December 2011.

The amount of dividend paid during the current and preceding cumulative financial quarter are as follows:

	9 Months Period Ended	
	30.09.2011	30.09.2010
In respect of the financial year ended 31 December	RM’000	RM’000
2011: Interim tax exempt dividend of 1.0 sen per ordinary share of RM0.10, paid on 29 June 2011	2,068	N/A
2010: Interim tax exempt dividend of 1.0 sen per ordinary share of RM0.10, paid on 12 April 2010	N/A	1,257
	<u>2,068</u>	<u>1,257</u>

A. EXPLANATORY NOTES AS PER FINANCIAL REPORTING STANDARDS (“FRSs”) NO. 134 (CONT’D)

A8. Segmental Reporting

Segment information is presented in respect of the Group’s business segments.

- (i) Application Solutions (“AS”)
 - Sales of software applications and product on an outright purchase basis.
- (ii) Application Services Providers (“ASP”)
 - Income from outsourcing service charge which is volume and transaction based.
- (iii) Maintenance Services
 - Provision of maintenance services.

(a) Individual Quarter

<u>3 Months Period Ended</u>	AS	ASP	Maintenance	Total
<u>30 September 2011</u>	RM’000	RM’000	Services	RM’000
			RM’000	
REVENUE				
External sales	725	2,320	265	3,310
RESULT				
Segment profit	309	860	136	1,305
Unallocated income / Other gains				274
Finance costs				(6)
Profit before taxation				1,573
Taxation				(21)
Net profit for the period / Total comprehensive income for the period				1,552

<u>3 Months Period Ended</u>	AS	ASP	Maintenance	Total
<u>30 September 2010</u>	RM’000	RM’000	Services	RM’000
			RM’000	
REVENUE				
External sales	1,212	1,956	228	3,396
RESULT				
Segment profit	663	625	113	1,401
Unallocated income / Other gains				152
Profit before taxation				1,553
Taxation				(25)
Net profit for the period / Total comprehensive income for the period				1,528

A. EXPLANATORY NOTES AS PER FINANCIAL REPORTING STANDARDS (“FRSs”) NO. 134 (CONT’D)

A8. Segmental Reporting (Cont’d)

(b) Cumulative Quarter

<u>9 Months Period Ended</u>	AS	ASP	Maintenance	Total
<u>30 September 2011</u>	RM’000	RM’000	Services	RM’000
			RM’000	
REVENUE				
External sales	2,880	7,358	775	11,013
RESULT				
Segment profit	862	2,825	389	4,076
Unallocated income / Other gains				666
Finance costs				(6)
Profit before taxation				4,736
Taxation				(60)
Net profit for the period / Total comprehensive income for the period				4,676
<u>9 Months Period Ended</u>	AS	ASP	Maintenance	Total
<u>30 September 2010</u>	RM’000	RM’000	Services	RM’000
			RM’000	
REVENUE				
External sales	3,267	6,302	537	10,106
RESULT				
Segment profit	1,641	2,246	266	4,153
Unallocated income / Other gains				387
Profit before taxation				4,540
Taxation				(59)
Net profit for the period / Total comprehensive income for the period				4,481

**A. EXPLANATORY NOTES AS PER FINANCIAL REPORTING STANDARDS
("FRSs") NO. 134 (CONT'D)**

A9. Valuation of Property, Plant and Equipment

The Group did not revalue any of its property, plant and equipment during the current financial quarter under review. Therefore, the valuation of property, plant and equipment has been brought forward without amendment from the previous annual financial statements.

A10. Subsequent Material Event

There was no material event subsequent to the current financial quarter ended 30 September 2011 up to the date of the announcement of this report which is likely to substantially affect the results of the operations of the Group for the current financial quarter under review.

A11. Changes in the Composition of the Group

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

A12. Changes in Contingent Liabilities or Contingent Assets

There were no material contingent liabilities or contingent assets for the current financial quarter under review.

A13. Recurrent Related Party Transactions ("RRPT")

There were no RRPT in the Group during the current financial quarter under review.

A14. Capital Commitments

As at 30 September 2011, the Group has no material capital commitment in respect of property, plant and equipment.

B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B)

B1. Performance Review

3rd Quarter 2011 versus 3rd Quarter 2010

The Group recorded revenue of approximately RM11.01 million for the nine (9) months financial period ended 30 September 2011, compared to RM10.11 million achieved for the corresponding period in year 2010, representing an increase of approximately RM0.91 million or 8.97%. This is due mainly to higher sales generated from ASP business segment as a result of higher trading volume.

The Group's profit before tax ("PBT") for the nine (9) months financial period ended 30 September 2011 has slightly increased by approximately RM0.20 million or 4.32% to RM4.74 million as compared to the corresponding period in the preceding financial year. The improvement in PBT was due mainly to contribution from interest income from short term deposit, gain on disposal of property, plant and equipment and gain on foreign exchange.

B2. Variation of Results against Preceding Quarter

	Q3 2011	Q2 2011	Increase / (Decrease)	
	RM'000	RM'000	RM'000	%
Revenue	3,310	4,185	(875)	(20.91)
PBT	1,573	1,547	26	1.68
("Profit after Tax") PAT	1,552	1,531	21	1.37

The Group had recorded lower revenue for the current financial quarter as compared to the immediate preceding quarter due to lower income generated from the AS business segment as a result of lesser progress billings made for existing projects which are still under work in progress.

PBT had increased by approximately RM0.03 million or 1.68% from RM1.55 million to RM1.57 million for the current financial quarter under review due to the factors explained in B1 above.

As a result of the foregoing factors, PAT had increased by approximately 1.37% as compared to the immediate preceding quarter.

B3. Prospects for 2011

Moving forward, the Group will continue to focus on strengthening its brand equity by providing a full range of proprietary front, middle and back office solutions to the stockbroking industry.

The Group will continue to invest in the market development and upgrade of existing products and services, through introduction of new application solutions and services as well as improved versions of existing application solutions in order to meet the market demand. The Board is optimistic of achieving a satisfactory performance for the financial year ending 31 December 2011.

B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B) (CONT'D)

B4. Variance of Profit Forecast and Shortfall in Profit Guarantee

The Group has not issued any profit forecast nor profit guarantee for the current financial quarter under review and the financial period to-date.

B5. Taxation

The taxation charge for the individual financial quarter and the cumulative financial quarter are as follows:

	Individual Financial Quarter Ended		Cumulative Financial Quarter Ended	
	30.09.11 RM'000	30.09.10 RM'000	30.09.11 RM'000	30.09.10 RM'000
Taxation	<u>21</u>	<u>25</u>	<u>60</u>	<u>59</u>

The Group has been granted Pioneer Tax Status under the Promotion of Investments (Amendment) Act, 1997 and awarded with the MSC-Status. Accordingly, the Group is exempted from tax on statutory income, of which has been extended for a second five (5)-year term on 16 May 2007 and will expire on 15 May 2012. The reported tax expense is attributed to interest income on short term deposits.

B6. Sale of Unquoted Investment and/or Property

There were no disposal of unquoted investments and/or properties by the Group during the current financial quarter and the cumulative financial quarter under review.

B7. Quoted and Marketable Securities

There was no purchase or disposal of quoted and marketable securities during the current financial quarter under review.

B8. Status of Corporate Proposals

(a) Status of Corporate Proposal Announced but Not Completed

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

B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B) (CONT'D)

B8. Status of Corporate Proposals (Cont'd)

(b) Utilisation of Proceeds

Proceeds from Private Placement

The Company had raised approximately RM5.33 million from its private placement exercise of 12,111,800 ordinary shares of RM0.10 each ("Placement Shares") which was completed on 24 May 2010.

As at 30 September 2011, the status of the utilisation of proceeds is as follows:

	Proposed Utilisation RM'000	Actual Utilisation RM'000	Balance Unutilised RM'000	%	Adjusted Balance for the Working Capital of the EForce Group RM'000	Remaining Balance RM'000	Intended Time Frame for Utilisation	Explanation
- Business expansion	4,000	1,113	2,887	72.18	-	2,887	23 May 2012	Note 1
- Working capital requirements	1,279	1,293	(14)	-	14	-	23 May 2011	Note 2
- Estimated expenses in relation to the private placement	50	36	14	28.00	(14) ⁴	-	N/A	Note 3
Total	5,329	2,442	2,887		-	2,887		

Notes:

1. The Group intend to utilise a portion of the proceeds from the Private Placement for business expansion domestically and overseas for the next two (2) years, of which is expected to contribute positively to the Group's future financial performance. The estimated cost for local expansion is approximately RM2 million while the estimated cost for its overseas expansion would require approximately RM2 million for research works, travelling, accommodation, exhibitions, marketing and promotion activities, which is in line with the Group's overseas market penetration efforts.
2. Proceeds from the Private Placement will also be utilised for working capital requirements of the Group. This amount will be utilised for but are not limited to operating expenses such as staff salaries, development expenditure, promotional and marketing expenditure, and other expenditure.
3. The proceeds of approximately RM36,000 of the Private Placement has been utilised for professional fees, placement fees, fee payable to authorities and other miscellaneous expenses relating to the Private Placement.
4. The surplus funds of approximately RM14,000 of the Private Placement have been adjusted to the amount earmarked for working capital.

B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B) (CONT'D)

B9. Group Borrowings and Debt Securities

The Company does not have any borrowings and debt securities as at 30 September 2011.

B10. Off Balance Sheet Financial Instruments

The Company does not have any off balance sheet financial instruments as at the date of this report.

B11. Material Litigation

Save as disclosed below, the Group is not engaged in any material litigation either as plaintiff or defendant and the Board does not have any knowledge of any proceedings pending or threatened against the Group as at the date of this report.

Kuala Lumpur High Court Originating Summons No. D7-24-118-2007 *Automatic Identification Technology Sdn Bhd (“AIT”) v Excel Force MSC Berhad (“EForce”)*

EForce had served a Statutory Notice pursuant to Section 218 of the Companies Act, 1965 against AIT on 30 March 2007 for non-payment of a sum of RM150,000, being the cost of application, software installation and system configuration at the business premises owned by the end client. Pursuant thereto, AIT filed an application vide Originating Summons No. D7-24-118-2007, which inter alia prayed for an injunction restraining EForce to proceed further for winding-up petition against AIT.

The High Court of Malaya (“Court”) had on 29 February 2008 dismissed AIT’s application and Originating Summons. Thereafter, AIT filed an appeal against the Court decision at the Court of Appeal. Pending the appeal, AIT further filed for a summons in chambers for an Erinford Injunction to restrain EForce from proceeding with the winding-up petition against AIT. The Court had granted the Erinford Injunction subject to the condition that AIT shall deposit a sum of RM150,000 by 11 December 2008. AIT had on 5 December 2008 deposited the said sum into Court.

The solicitor in charge of the matter is of view that the appeal by AIT is likely to be dismissed as there is evidence that AIT had admitted to the debt.

The Court of Appeal had fixed 16 February 2011 for hearing of AIT’s appeal. The solicitor for AIT has prior to the hearing of their appeal agreed to deposit RM150,000 with EForce’s solicitor to be held as stakeholder pending EForce recovering such sum from AIT in the Kuala Lumpur Session Court, of which sum is to be released to EForce upon procurement of judgement. Accordingly, the Court of Appeal struck out the appeal upon the request from the solicitor for AIT to withdraw their appeal on 16 February 2011.

B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B) (CONT'D)

B11. Material Litigation (Cont'd)

Meanwhile, EForce has filed a summons in the Kuala Lumpur Sessions Court and served it on Patimas Business Solutions Sdn Bhd (formerly known as Automatic Identification Technology Sdn Bhd) ("Patimas"). On 27 May 2011, EForce applied to the Sessions Court for summary judgment wherein the Sessions Court had directed both parties to submit written submission before 15 July 2011.

On 20 July 2011, the Sessions Court Judge ordered judgment for EForce against Patimas on the claim of RM150,000. Being dissatisfied with the order, Patimas filed an appeal to the High Court on 26 July 2011. The High Court has on the 22 August 2011 heard the Patimas appeal and has dismissed the appeal with cost.

Accordingly, Patimas had on 28 September 2011 paid the total sum of RM159,769.10 being full and final settlement of the above mentioned matter.

B12. Dividends

No dividend was declared or paid during the current financial quarter under review. On 25 November 2011, the Board of Directors had declared a second interim tax exempt dividend of 10% equivalent 1.0 sen per ordinary share for the financial year ending 31 December 2011.

The amount of dividend paid during the current and preceding cumulative financial quarter are as follows:

	9 Months Period Ended	
	30.09.2011	30.09.2010
In respect of the financial year ended 31 December	RM'000	RM'000
2011: Interim tax exempt dividend of 1.0 sen per ordinary share of RM0.10, paid on 29 June 2011	2,068	N/A
2010: Interim tax exempt dividend of 1.0 sen per ordinary share of RM0.10, paid on 12 April 2010	N/A	1,257
	<u>2,068</u>	<u>1,257</u>

B. EXPLANATORY NOTES AS PER MAIN MARKET LISTING REQUIREMENTS (APPENDIX 9B) (CONT'D)

B13. Earnings per Share ("EPS")

<u>(a) Basic EPS</u>	Individual Financial Quarter Ended		Cumulative Financial Quarter Ended	
	30.09.11	30.09.10	30.09.11	30.09.10
Net profit for the period (RM'000)	1,552	1,528	4,676	4,481
Weighted average number of ordinary shares in issue ('000)	206,768	153,453	206,768	136,938
Basic EPS (sen)	<u>0.75</u>	<u>1.00</u>	<u>2.26</u>	<u>3.27</u>

The calculation of the basic EPS is based on the net profit for the current financial quarter under review and the cumulative financial quarter ended 30 September 2011, divided by the adjusted weighted average number of ordinary shares of RM0.10 each in issue during the current financial quarter and the said cumulative financial quarter.

(b) Diluted EPS

The Group does not have in issue any financial instruments, convertible securities and / or other contracts that may entitle its holders to new ordinary shares and therefore dilute its basic earnings per share.

B14. Realised and Unrealised Profits

The breakdown of retained profits of the Group as at 30 September 2011 into realised and unrealised profits, pursuant to the directive issued by Bursa Securities dated 25 March 2010, is as follow:

	As At 30.09.11 RM'000	As At 30.06.11 RM'000
Total retained profits of EForce and its subsidiaries:		
- Realised	17,519	15,998
- Unrealised	45	14
	<u>17,564</u>	<u>16,012</u>
Add: Consolidation adjustments	200	200
Total Group retained profits as per consolidated accounts	<u>17,764</u>	<u>16,212</u>

The determination of realised and unrealised profits is based on the Guidance on 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.