

AT SYSTEMATIZATION BERHAD (Company No.644800-X)
CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 28 FEBRUARY 2013

	As at 28.02.13 (Unaudited) RM'000	As at 29.02.12 (Audited) RM'000	As at 01.03.11 (Restated) RM'000
NON-CURRENT ASSETS			
Property, Plant and Equipment	24,883	27,665	28,652
Development Expenditure	-	-	58
	24,883	27,665	28,710
CURRENT ASSETS			
Assets held for sales	-	-	550
Inventories	1,917	2,489	3,574
Trade and Other Receivables	5,035	11,128	9,425
Prepayments	959	444	166
Current Tax Assets	186	-	4
Cash and Cash Equivalents	1,653	3,301	3,321
	9,750	17,362	17,040
CURRENT LIABILITIES			
Trade and Other Payables	5,678	7,201	6,094
Amount owing to a director	305	-	-
Loans and Borrowings	1,422	3,083	4,088
Current Tax Liabilities	-	294	507
	7,405	10,578	10,689
NET CURRENT ASSETS	2,345	6,784	6,351
NON-CURRENT LIABILITIES			
Loans and Borrowings	13,360	11,712	12,477
Deferred Tax Liabilities	401	426	475
	13,761	12,138	12,952
NET ASSETS	13,467	22,311	22,109
EQUITY:-			
Share Capital	19,175	17,895	17,895
Share Premium	11,517	10,749	10,749
Revaluation Surplus	217	217	217
Currency Translation Reserve	12	63	91
Accumulated Losses	(17,454)	(6,613)	(6,843)
TOTAL EQUITY	13,467	22,311	22,109
Net Assets Per Ordinary Share Attributable to Owners of the Company (Sen)	7.02	12.47	12.35

Note:-

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Audited Financial Statements for the financial year ended 29 February 2012 and the accompanying explanatory notes attached to the interim financial statements.

**AT SYSTEMATIZATION BERHAD (Company No.644800-X)
CONDENSED CONSOLIDATED INCOME STATEMENT
FOR THE PERIOD / YEAR ENDED 28 FEBRUARY 2013**

	Current Year Quarter 28.02.13 (Unaudited) RM'000	Individual Quarter Preceding Year Corresponding Quarter 29.02.12 (Unaudited) RM'000	Current Year to Date 28.02.13 (Unaudited) RM'000	Cumulative Quarter Preceding Year Corresponding Period 29.02.12 (Audited) RM'000
Revenue	3,274	11,566	25,126	37,216
Other Income	355	207	1,294	759
Operating Expenses	(8,179)	(11,566)	(36,111)	(36,050)
Operating (Loss)/ Profit	(4,550)	207	(9,691)	1,925
Finance Costs	(177)	(236)	(899)	(959)
(Loss)/ Profit before Tax	(4,727)	(29)	(10,590)	966
Tax Credit/ (Expense)	128	(404)	(251)	(736)
(Loss)/ Profit for the Period/ Year	(4,599)	(433)	(10,841)	230
Attributable to:-				
- Owners of the Company	(4,599)	(433)	(10,841)	230
(Loss)/ Earnings Per Share				
- Basic (Sen)	(2.40)	(0.24)	(5.82)	0.13
- Diluted (Sen)	(2.40)	(0.24)	(5.82)	0.13

Note:-

The Condensed Consolidated Income Statement should be read in conjunction with the Audited Financial Statements for the financial year ended 29 February 2012 and the accompanying explanatory notes attached to the interim financial statements.

AT SYSTEMATIZATION BERHAD (Company No.644800-X)
CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 28 FEBRUARY 2013

	Current Year Quarter 28.02.13 (Unaudited) RM'000	Individual Quarter Preceding Year Corresponding Quarter 29.02.12 (Unaudited) RM'000	Current Year to Date 28.02.13 (Unaudited) RM'000	Cumulative Quarter Preceding Year Corresponding Period 29.02.12 (Audited) RM'000
Net (Loss)/ Profit for the Period/ Year	(4,599)	(433)	(10,841)	230
<hr/>				
Other Comprehensive Income:-				
Currency Translation Differences for Foreign Operations	(64)	(33)	(51)	(28)
<hr/>				
Other Comprehensive Income for the Period/ Year	(64)	(33)	(51)	(28)
<hr/>				
Total Comprehensive Income for the Period/ Year	(4,663)	(466)	(10,892)	202
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Attributable to:-				
- Owners of the Company	(4,663)	(466)	(10,892)	202
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Note:-

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the Audited Financial Statements for the financial year ended 29 February 2012 and the accompanying explanatory notes attached to the interim financial statements.

AT SYSTEMATIZATION BERHAD (Company No.644800-X)
CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 28 FEBRUARY 2013

	Share Capital	Non-Distributable		Accumulated Losses	Equity Attributable to Owners of the Company	Non- Controlling Interests	Total Equity	
		Share Premium	Revaluation Surplus					Currency Translation Reserve
(Unaudited)	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	
Balance at 1 March 2012	17,895	10,749	217	63	(6,613)	22,311	-	22,311
Ordinary shares allotted	1,280	768	-	-	-	2,048	-	2,048
Total Comprehensive Income for the Financial Year	-	-	-	(51)	(10,841)	(10,892)	-	(10,892)
Balance at 28 February 2013	19,175	11,517	217	12	(17,454)	13,467	-	13,467

	Share Capital	Non-Distributable		Accumulated Losses	Equity Attributable to Owners of the Company	Non- Controlling Interests	Total Equity	
		Share Premium	Revaluation Surplus					Currency Translation Reserve
(Audited)	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	
Balance at 1 March 2011	17,895	10,749	217	91	(6,843)	22,109	-	22,109
Total Comprehensive Income for the Financial Year	-	-	-	(28)	230	202	-	202
Balance at 28 February 2012	17,895	10,749	217	63	(6,613)	22,311	-	22,311

Note:-

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Audited Financial Statements for the financial year ended 29 February 2012 and the accompanying explanatory notes attached to the interim financial statements.

AT SYSTEMATIZATION BERHAD (Company No.644800-X)
CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 28 FEBRUARY 2013

	Current Year to Date 28.02.2013 (Unaudited) RM'000	Preceding Year Corresponding Period 29.02.2012 (Audited) RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
(Loss)/ Profit Before Tax	(10,590)	966
Adjustments for:-		
Non-Cash Items	4,613	3,148
Non-Operating Items	831	957
Operating (Loss)/ Profit Before Working Capital Changes	(5,146)	5,071
Decrease in Inventories	572	733
Decrease/ (increase) in Receivables and Prepayments	3,660	(2,252)
(Decrease)/ Increase in Payables and Advance Payments	(1,227)	1,163
Cash (used in)/ generated from Operations	(2,141)	4,715
Interest Paid	(899)	(959)
Tax Paid	(756)	(995)
Net Cash (used in)/ from Operating Activities	(3,796)	2,761
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest Received	68	2
Proceeds from Disposal of Assets Held for Sale	-	600
Investment in subsidiary	(11)	-
Proceeds from Disposal of Property, Plant and Equipment	1,013	87
Purchase of Property, Plant and Equipment	(384)	(663)
Net Cash From Investing Activities	686	26
CASH FLOWS FROM FINANCING ACTIVITIES		
Ordinary shares allotment	2,048	-
Repayment of Hire Purchase Obligations	(1,202)	(1,388)
Repayment of Term Loans	(454)	(920)
Term Loan Raised	2,624	-
Net Cash from/ (used in) Financing Activities	3,016	(2,309)
Currency Translation Differences	(66)	(22)
Net (Decrease)/ Increase in Cash and Cash Equivalents	(160)	456
Cash and Cash Equivalents Brought Forward	1,813	1,357
Cash and Cash Equivalents Carried Forward	1,653	1,813
Represented by:-		
Cash and Cash Equivalents	1,653	3,301
Bank Overdrafts	-	(1,488)
	1,653	1,813

Note:-

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Audited Financial Statements for the financial year ended 29 February 2012 and the accompanying explanatory notes attached to the interim financial statements.

**AT SYSTEMATIZATION BERHAD (Company No.644800-X)
NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2013**

PART A: EXPLANATORY NOTES PURSUANT TO THE MALAYSIA FINANCIAL REPORTING STANDARD (“MFRS”) 134: INTERIM FINANCIAL REPORTING

A1) Basis of Preparation

The interim financial report is unaudited and has been prepared in compliance with Malaysia Financial Reporting Standard (“MFRS”) 134: “Interim Financial Reporting” issued by the Malaysian Accounting Standards Board (“MASB”) and the requirements as set out in Chapter 9 Part K Paragraph 9.22 (Appendix 9B) of the Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Malaysia”).

The interim financial statements should be read in conjunction with the audited financial statements for the financial year ended 29 February 2012 and the accompanying notes attached to the interim financial statements. The interim financial statements contain condensed consolidated financial statements and selected explanatory notes. The notes provide an explanation of events and transactions that are significant to an understanding of the changes in the financial position and performance of AT Systematization Berhad (“AT” or the “Company”) and its wholly-owned subsidiary companies (hereinafter referred to as the “Group”) since the financial year ended 29 February 2012.

For the periods up to and including the financial year ended 29 February 2012, the Group prepared its financial statements in accordance with Financial Reporting Standards (“FRS”).

A2) Changes in Accounting Policies

The accounting policies and methods of computations adopted in the interim financial statements are consistent with those adopted in the audited financial statements for the financial year ended 29 February 2012 except for the adoption of MFRS framework issued by the MASB with effect from 1 January 2012. The Group adopted the MFRS framework with effect from 1 March 2012.

A3) Seasonal or Cyclical Factors

The Group’s performance is, to certain extent, dependent on the cyclical nature of the electronics and semiconductors industries.

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 current quarter under review and financial year-to-date.

**AT SYSTEMATIZATION BERHAD (Company No.644800-X)
NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2013**

PART A: EXPLANATORY NOTES PURSUANT TO THE MALAYSIA FINANCIAL REPORTING STANDARD (“MFRS”) 134: INTERIM FINANCIAL REPORTING

A5) Material Changes in Estimates

There was no material changes in estimates of amount reported in prior interim period or financial period that have a material effect in the current quarter under review and financial year-to-date.

A6) Debt and Equity Securities

Save as disclosed in Note B6, there were no repurchase and repayment of debt and equity securities, for the current quarter under review and financial year-to-date.

A7) Dividend Paid

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

A8) Segmental Information

Information about operating segments has not been reported separately as the Group’s profit or loss, assets and liabilities are mainly confined to a single operating segment, namely the design, manufacture and fabrication of industrial automation systems, machinery, industrial and engineering parts.

A9) Valuation of Property, Plant and Equipment

The carrying amount of property, plant and equipment of the Group has been brought forward, without amendment from the previous audited financial statements.

A10) Events After the Reporting Period

There were no material events subsequent to the current quarter under review up to the date of this report which is likely to substantially affect the results of the operations of the Company (being the latest practicable date not earlier than seven (7) days from the date of issue of this report) except for the acquisition of a wholly owned subsidiary of entire 100% interest in Goodmatrix Resources Sdn. Bhd. for a total cash consideration of RM2/= on 5 March 2013, the Company acquired is presently dormant.

**AT SYSTEMATIZATION BERHAD (Company No.644800-X)
NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2013**

PART A: EXPLANATORY NOTES PURSUANT TO THE MALAYSIA FINANCIAL REPORTING STANDARD (“MFRS”) 134: INTERIM FINANCIAL REPORTING

A11) Changes in the Composition of the Group

There were no changes in the composition of the Group during the quarter under review and financial year-to-date except for the followings:

- a) The acquisition of a wholly owned subsidiary of entire 100% interest in Heroic Lake Holdings Limited. for a total cash consideration of RM11,850/= on 20 September 2012, the Company acquired is presently dormant.
- b) On 14 December 2012, Automation Technology Systematization Industries Limited (hereinafter referred to as “ATSi”), a wholly owned subsidiary of AT, has announced to Bursa Malaysia that it has commenced members’ voluntary winding up on even date. ATSi was previously involved in procurement of design and assembles automatic machines according to purchase orders and had ceased its operation in mid of December 2012.
- c) On 4 January 2013, AT Machinery (Suzhou) Co. Ltd. (hereinafter referred to as “ATMS”), a wholly owned subsidiary of AT, has announced to Bursa Malaysia that it has commenced members’ voluntary winding up on even date. ATMS was previously involved in procurement of design and assembles automatic machines according to purchase orders and had ceased its operation on 12 December 2012.

A12) Changes in Contingent Liabilities or Contingent Assets

There were no material contingent liabilities or contingent assets to be disclosed as at the date of the interim financial statements.

A13) Capital Commitments

There was no capital commitment in the current quarter under review.

A14) Related Party Transactions

There were no significant transactions with related parties other than those occurred in the ordinary course of business.

There were no transactions with the directors other than directors’ remuneration which is in accordance with the terms and conditions of their appointment.

**AT SYSTEMATIZATION BERHAD (Company No.644800-X)
NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2013**

**PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE
LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**

B1) Review of Performance

The Group recorded revenue of approximately RM25.12 million in the cumulative quarters compared to revenue of approximately RM37.21million in the corresponding cumulative quarters of the preceding year.

The revenue for fabrication of engineering parts division has decreased to approximately RM4.70 million or equivalent to approximately 22.95% lower in the current quarter under review as compared to approximately RM6.10 million for the same quarter last year. The decrease in the current quarter revenue was mainly attributed by lower orders received.

The revenue for automated equipment division has decreased to approximately RM0.48 million or equivalent to approximately 91.27% lower in the current quarter under review as compared to approximately RM5.50 million for the same quarter last year. The decrease in the current quarter revenue was mainly attributed by lower orders received.

The revenue for fabrication of engineering parts division has decreased to approximately RM20.32 million or equivalent to approximately 15.33% lower in the current financial year under review as compared to approximately RM24.0 million for the corresponding quarters of the preceding year. The decrease in this year revenue was mainly attributed by lower orders received.

The revenue for automated equipment division has decreased to approximately RM4.80 million or equivalent to approximately 63.64% lower in the current financial year under review as compared to approximately RM13.20 million for the corresponding quarters of the preceding year. The decrease in this year revenue was mainly attributed by lower orders received and closure of certain overseas operation unit in the current quarter.

The Group recorded loss before tax of approximately RM10.59 million in the current cumulative quarters compared to profit before tax of approximately RM0.96 million in the corresponding cumulative quarters of the preceding year. The performance of the Group in the current cumulative quarters under review has declined mainly due to higher operating expenses incurred, impairment for receivables and closure of certain overseas operation unit.

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**AT SYSTEMATIZATION BERHAD (Company No.644800-X)
NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2013**

**PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE
LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**

**B2) Material Change in the Profit before Taxation of Current Quarter Compared
with the Immediate Preceding Quarter**

The Group recorded revenue of approximately RM3.27 million in the current quarter compared to the revenue of approximately RM6.61 million in the immediate preceding quarter.

The revenue for fabrication of engineering parts division has increased to approximately RM4.70 million in the current quarter as compared to approximately RM4.38 million in the immediate preceding quarter. The increase in revenue was mainly attributed to increase in orders received in the current quarter under review.

The revenue for automated equipment division has increased to approximately RM0.48 million in the current quarter as compared to approximately RM0.35 million in the immediate preceding quarter, after sales return in current quarter of RM1.92 million that related to revenue in the immediate preceding quarter, due to closure of certain overseas operation unit. The increase in revenue was mainly attributed by increase in orders received in the current quarter under review.

The Group recorded loss before tax of approximately RM4.73 million in the current quarter compared to loss before tax of approximately RM2.56 million in the immediate preceding quarter. The loss before tax in the current quarter under review were due to higher operating expenses incurred, impairment for receivables and closure of certain overseas operation unit.

B3) Prospects

The Group will continue to focus and expand on the core business in fabrication of industrial and engineering parts and design and manufacture of industrial automation system and machinery. Notwithstanding that, the Group will continuously seek opportunity for business growth and will look for new market opportunities.

B4) Variance between Actual Profit and Forecast Profit

The Group did not issue any profit forecast or profit guarantee during the current quarter under review.

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**AT SYSTEMATIZATION BERHAD (Company No.644800-X)
NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2013**

**PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE
LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**

B5) Taxation

	<u>Current Year Quarter</u> 28.02.2013 RM'000	<u>Current Year-to-Date</u> 28.02.2013 RM'000
Income Tax Credit/ (expense)	103	(276)
Deferred Tax Liabilities	25	25
Total	128	(251)

The effective tax rate of the Group in current year-to-date is higher than that of the statutory income tax rate due to profit making in certain subsidiary.

B6) Corporate Proposals

Save as disclosed below, there was no corporate proposals announced but not completed (being the latest practicable date not earlier than seven (7) days from the date of issue of this report).

- a) On behalf of the Board of Directors, MIMB Investment Bank Berhad announced on 23 August 2012 that the Board has fixed an issue price for the 1st tranche of ordinary shares of RM0.10 each in AT (“AT Shares”) to be issued pursuant to the Proposed Private Placement at RM0.16 per share.

The issue price of RM0.16 per share represents a discount of approximately 3.12% over the five (5)-day weighted average market price of AT Shares up to and including 22 August 2012, being the date immediately prior to the price-fixing date, of RM0.17 per share.

On 24 August 2012, 12,800,000 new ordinary shares of RM0.10 each were allotted by the Company at a price of RM0.16 per share to certain identified investors, pursuant to the Company’s private placement exercise.

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AT SYSTEMATIZATION BERHAD (Company No.644800-X)
NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2013

PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD

B6) Corporate Proposals (Cont'd)

As of 28 February 2013, the Company has utilised the proceeds of RM2.05 million as follow:

Purpose	<u>Revised</u>		<u>Actual</u>	<u>Deviation</u>	<u>% of</u>	<u>Explanations</u>
	<u>Proposed</u>	<u>Proposed</u>				
	<u>Utilisation⁽¹⁾</u>	<u>Utilisation⁽²⁾</u>	<u>Utilisation</u>	<u>Deviation</u>	<u>Deviation</u>	
	RM'000	RM '000	RM'000	RM'000		
(a)	(b)	(c)	(d)= (b-c)			
Purchase of raw materials, parts and prototypes	1,000	918	918	-	-	Fully utilised
Relocation of Suzhou factory	500	-	-	-	-	Revised
Exhibition and marketing expenses	300	530	530	-	-	Fully utilised
Working capital for AT Suzhou	88	-	-	-	-	Revised
Maintenance and upgrading of computers, software and existing machine	100	340	340	-	-	Fully utilised
Estimated expenses relating to the Proposed Private Placement	60	35	35	-	-	Fully utilised
Start up working capital for Heroic Lake Holding Limited	-	225	225	-	-	Fully utilised
Total	2,048	2,048	2,048	-		

Note:

(1) As announced by the Company on 30 August 2012.

(2) The proposed utilisation of proceeds from the Private Placement has been revised due to streamline of AT operations.

- b) On behalf of the Board of Directors, Hong Leong Investment Bank Berhad announced on 5 March 2013 that the Board has fixed an issue price for the 1st tranche of ordinary shares of RM0.10 each in AT ("AT Shares") to be issued pursuant to the Proposed Private Placement at RM0.10 per share.

The issue price of RM0.10 per share represents a premium of approximately 10.74% to the five (5)-day weighted average market price of AT Shares, up to and including 4 March 2013 of RM0.0852 per AT Share.

On 15 March 2013, 5,095,000 new ordinary shares of RM0.10 each were allotted by the Company at a price of RM0.10 per share to certain identified investor, pursuant to the Company's private placement exercise.

**AT SYSTEMATIZATION BERHAD (Company No.644800-X)
NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2013**

**PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE
LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**

B7) Borrowings and Debts Securities

The Groups' borrowings as at 28 February 2013 are as follows:-

	<u>Secured</u> RM'000	<u>Unsecured</u> RM'000	<u>Total</u> RM'000
Short Term Borrowings:-			
Bank Overdrafts	-	-	-
Hire Purchase Payables	897	-	897
Term Loans	525	-	525
	<u>1,422</u>	<u>-</u>	<u>1,422</u>
Long Term Borrowings:-			
Hire Purchase Payables	1,218	-	1,218
Term Loans	12,142	-	12,142
	<u>13,360</u>	<u>-</u>	<u>13,360</u>
Total	<u>14,782</u>	<u>-</u>	<u>14,782</u>

B8) Material Litigation

There were no material litigations against the Group as at the date of the interim financial statements. The directors of the Group do not have any knowledge of any proceeding pending or threatened against the Group which might materially and adversely affect the financial position or business of the Group.

B9) Dividend

There was no dividend declared or paid for the current quarter under review.

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**AT SYSTEMATIZATION BERHAD (Company No.644800-X)
NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2013**

**PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE
LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**

B10) (Loss)/ Earnings per Share

The basic (loss)/ earnings per share is calculated by dividing the Group's (loss)/ profit for the financial period and year attributable to owners of the Company by the weighted average number of ordinary shares in issue during the financial period and year as follows:-

	Individual Quarter Current Year Quarter 28.02.13 RM'000	Individual Quarter Preceding Year Corresponding Quarter 29.02.12 RM'000	Cumulative Period Current Year to Date 28.02.13 RM'000	Cumulative Period Preceding Year Corresponding Period 29.02.12 RM'000
(Loss)/ Profit Attributable to Owners of the Company (RM'000)	(4,599)	(433)	(10,841)	230
Weighted Average Number of Shares in Issue ('000)	191,750	178,951	186,385	178,951
(Loss)/ Earnings Per Share				
- Basic (sen)	(2.40)	(0.24)	(5.81)	0.13
- Diluted (sen)	(2.40)	(0.24)	(5.81)	0.13

The diluted (loss)/ earnings per share equal the basic (loss)/ earning per share as the Company did not have any dilutive potential ordinary shares during the financial period and year.

B11) Audit Report Qualifications

The auditors' report on the preceding audited financial statements of the Company and its subsidiaries for the financial year ended 29 February 2012 did not contain any qualification.

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**AT SYSTEMATIZATION BERHAD (Company No.644800-X)
NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2013**

**PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE
LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**

B12) Loss Before Tax

Loss before tax is stated after charging/ (crediting) the following:-

	Current Year Quarter 28.02.2013 RM'000	Current Year-to- Date 28.02.2013 RM'000
Interest Income	(2)	(68)
Rental Income	(185)	(838)
Interest Expense	247	899
Depreciation and Amortization	563	2,302
(Recovered)/ Provision for and Write Off of Receivables	(283)	1,917
Loss on disposal of fixed assets	522	38
Fixed assets written off	325	334
Provision for and Write Off of Inventories	-	-
(Gain)/ Loss on Disposal of Quoted/ Unquoted Investments/ Properties	-	-
Impairment of Assets	-	-
Net Foreign Exchange (Gain)/ Loss	-	-
(Gain)/ Loss on Derivatives	-	-
Exceptional Items	-	8

B13) Realised and Unrealised Profits/ (Losses)

	Current Year to Date 28.02.2013 RM'000	As At The End of Last Financial Year 29.02.2012 RM'000
Total Accumulated Losses of the Company and its subsidiaries:-		
- Realised	(37,908)	(17,305)
- Unrealised	370	691
	<hr style="width: 100%; border: 0.5px solid black;"/>	<hr style="width: 100%; border: 0.5px solid black;"/>
	(37,538)	(16,614)
Consolidation Adjustments and Eliminations	20,084	10,001
Total Accumulated Losses as per Statement of Financial Position	<hr style="width: 100%; border: 0.5px solid black;"/>	<hr style="width: 100%; border: 0.5px solid black;"/>
	(17,454)	(6,613)

**AT SYSTEMATIZATION BERHAD (Company No.644800-X)
NOTES TO THE INTERIM FINANCIAL STATEMENTS
FOR THE YEAR ENDED 28 FEBRUARY 2013**

**PART B: EXPLANATORY NOTES PURSUANT TO APPENDIX 9B OF THE
LISTING REQUIREMENTS OF BURSA MALAYSIA SECURITIES BERHAD**

B13) Realised and Unrealised Profits/ (Losses) (Cont'd)

The above information is disclosed to meet the requirement of Bursa Malaysia Securities Berhad and is not made for any other purpose. The determination of realised and unrealised profits/ (losses) is in accordance with 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, as issued by the Malaysian Institute of Accountants and the directive of Bursa Malaysia Securities Berhad.

B14) Authorization for Issue

The interim financial report was authorized for issue by the Board of Directors in accordance with a resolution of the Board.

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