

**CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2013**

	Note	(Unaudited) Individual Quarter		(Unaudited) Cumulative Quarter	
		Current Year Quarter	Preceding Year Quarter	Current Year To Date	Preceding Year To Date
		30 Sep 2013 RM'000	30 Sep 2012 RM'000	30 Sep 2013 RM'000	30 Sep 2012 RM'000
Revenue	13	35,538	16,324	96,486	35,915
Cost of sales		(24,743)	(8,801)	(61,020)	(17,842)
Gross profit		10,795	7,523	35,466	18,073
Other income	25	305	219	790	2,532
Other expenses		(7,400)	(3,526)	(19,487)	(12,470)
Share of (loss)/profit of an associate		(11)	(18)	17	(18)
Profit before taxation	13	3,689	4,198	16,786	8,117
Tax expense	19	(1,020)	(254)	(2,414)	(535)
Profit for the financial period		2,669	3,944	14,372	7,582
Other comprehensive income:					
Foreign currency translations		18	(46)	86	(33)
Total comprehensive income		2,687	3,898	14,458	7,549
Profit/(loss) attributable to:					
Owners of the parent		2,677	3,952	14,390	7,740
Non-controlling interests		(8)	(8)	(18)	(158)
		2,669	3,944	14,372	7,582
Total comprehensive income/(loss) attributable to:					
Owners of the parent		2,695	3,906	14,476	7,707
Non-controlling interests		(8)	(8)	(18)	(158)
		2,687	3,898	14,458	7,549
Earnings per share attributable to owners of the parent		sen	sen	sen	sen
Basic	24	2.35	3.47	12.62	6.79
Fully diluted	24	2.35	3.47	12.62	6.79

The condensed consolidated statements of comprehensive income should be read in conjunction with the audited financial statements for the financial year ended 31 December 2012 and the accompanying notes.

I-Berhad (7029-H)**CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION
AS AT 30 SEPTEMBER 2013**

	Note	(Unaudited) As at 30.09.2013 RM'000	(Audited) As at 31.12.2012 RM'000
ASSETS			
Non-current assets			
Property, plant and equipment		56,115	52,234
Investment properties		65,460	65,460
Investment in an associate		2,998	75
		<u>124,573</u>	<u>117,769</u>
Current assets			
Property development costs		66,273	56,628
Inventories		54,474	54,648
Trade and other receivables		31,210	15,989
Other investments		39	39
Tax recoverable		1,974	1,134
Deposits, cash and bank balances		3,731	16,112
		<u>157,701</u>	<u>144,550</u>
TOTAL ASSETS	13	<u><u>282,274</u></u>	<u><u>262,319</u></u>
EQUITY AND LIABILITIES			
Equity			
Share capital		114,486	114,486
Reserves		73,170	63,254
Treasury shares		(509)	(509)
Attributable to equity owners of the parent		<u>187,147</u>	<u>177,231</u>
Non-controlling interests		101	119
TOTAL EQUITY		<u><u>187,248</u></u>	<u><u>177,350</u></u>
Non-current liabilities			
Trade and other payables		-	978
Deferred tax liabilities		2,155	2,155
		<u>2,155</u>	<u>3,133</u>
Current liabilities			
Trade and other payables		92,616	81,519
Current tax liabilities		255	317
		<u>92,871</u>	<u>81,836</u>
TOTAL LIABILITIES	13	<u><u>95,026</u></u>	<u><u>84,969</u></u>
TOTAL EQUITY AND LIABILITIES		<u><u>282,274</u></u>	<u><u>262,319</u></u>
Net Assets per share (RM)		<u>1.64</u>	<u>1.56</u>

The condensed consolidated statements of financial position should be read in conjunction with the audited financial statements for the financial year ended 31 December 2012 and the accompanying notes.

I-Berhad (7029-H)

**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2013**

	<----- Attributable to owners of the parent ----->						Total	Non-controlling interests	Total equity
	Share capital	Treasury shares	Share premium	Revaluation reserve	Exchange translation difference	Distributable (Accumulated losses)/ retained earnings			
(Unaudited)	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Balance as at 1 January 2012	114,486	(8,471)	60,530	1,331	63	(6,416)	161,523	278	161,801
Total comprehensive income/(loss) for the financial period	-	-	-	-	(33)	7,740	7,707	(158)	7,549
Transaction with owners:	-	-	-	-	-	-	-	-	-
Dividend paid	-	-	-	-	-	(1,064)	(1,064)	-	(1,064)
	-	-	-	-	-	(1,064)	(1,064)	-	(1,064)
Balance as at 30 September 2012	114,486	(8,471)	60,530	1,331	30	260	168,166	120	168,286
(Unaudited)									
Balance as at 1 January 2013	114,486	(509)	60,167	1,331	17	1,739	177,231	119	177,350
Total comprehensive income/(loss) for the financial period	-	-	-	-	86	14,390	14,476	(18)	14,458
Transaction with owners:	-	-	-	-	-	-	-	-	-
Dividend paid	-	-	-	-	-	(4,560)	(4,560)	-	(4,560)
	-	-	-	-	-	(4,560)	(4,560)	-	(4,560)
Balance as at 30 September 2013	114,486	(509)	60,167	1,331	103	11,569	187,147	101	187,248

The condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the financial year ended 31 December 2012 and the accompanying notes.

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE FINANCIAL PERIOD ENDED 30 SEPTEMBER 2013**

	(Unaudited) As at 30.09.2013 RM'000	(Unaudited) As at 30.09.2012 RM'000
CASH FLOWS FROM OPERATING ACTIVITIES		
Profit before taxation	16,786	8,117
Adjustments for:		
Non-cash/operating items	11,028	4,742
Operating profit before working capital changes	27,814	12,859
Net changes in current assets	(24,185)	(26,266)
Net changes in current liabilities	10,120	22,425
Cash generated from operations	13,749	9,018
Tax paid	(3,316)	(151)
Net cash generated from operating activities	10,433	8,867
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment	(15,724)	(18,008)
Proceeds from disposal of property, plant and equipment	123	98
Advance to associates	(2,906)	(40)
Interest received	167	463
Net cash used in investing activities	(18,340)	(17,487)
CASH FLOWS FROM FINANCING ACTIVITIES		
Dividend paid	(4,560)	(1,064)
Release/(Pledge) of fixed deposit	123	(123)
Net cash used in financing activities	(4,437)	(1,187)
Net decrease in cash and cash equivalents	(12,344)	(9,807)
Effect of foreign exchange rate changes	86	(33)
Cash and cash equivalents at beginning of the financial period/year	15,989	24,538
Cash and cash equivalents at end of the financial period/year	3,731	14,698
Cash and cash equivalents comprise :		
Cash and bank balances	1,646	3,552
Deposits with licensed banks/financial institutions	2,085	11,269
Deposits pledged as bank guarantee	-	(123)
Total	3,731	14,698

The condensed consolidated statement of cash flows should be read in conjunction with the audited financial statements for the financial year ended 31 December 2012 and the accompanying notes.

Part A – Explanatory Notes Pursuant to FRS 134**1 Basis of preparation**

The unaudited interim financial report has been prepared in accordance with FRS 134: Interim Financial Reporting and Chapter 9, Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad. The significant accounting policies and method of computation adopted by the Group in this quarterly report are consistent with those in the annual financial statements for the year ended 31 December 2012 except as follows:

On 1 January 2013, the Group adopted the following new and amended FRS and IC Interpretations mandatory for annual financial periods beginning on or after 1 January 2013.

Amendments to FRS 7 FRS 10	Disclosure – Offsetting Financial Assets and Financial Liabilities Consolidated Financial Statements
Amendments to FRS 10, FRS 11 and FRS 12	Consolidated Financial Statements, Joint Arrangements and Disclosure of Interests in Other Entities: Transition Guidance
FRS 11	Joint Arrangements
FRS 12	Disclosure of Interest in Other Entities
FRS 13	Fair Value Measurement
Amendments to FRS 101	Presentation of items of Other Comprehensive Income
Amendments to FRS 116	Property, plant and equipment
FRS 119	Employee Benefits (Revised)
FRS 127	Separate Financial Statements (Revised)
FRS 128	Investment in Associates and Joint Ventures (Revised)
Amendments to FRS 134	Interim Financial Reporting

Adoption of the above standards and interpretations did not have any significant effect on the financial performance or position of the Group.

The Group has not adopted the following standards and interpretations that have been issued and not yet effective:

1 January 2014

Amendments to FRS 10, FRS 12 and FRS 127	Investment Entities
Amendments to FRS 132	Offsetting Financial Assets and Financial Liabilities

Malaysian Financial Reporting Standards (MFRS Framework)

On 19 November 2011, the Malaysian Accounting Standards Board (MASB) issued a new MASB approved accounting framework, the Malaysian Financial Reporting Standards (MFRS Framework).

The MFRS Framework that is to be applied by all Entities Other Than Private Entities for annual periods beginning on or after 1 January 2012, with the exception of entities that are within the scope of MFRS 141 Agriculture (MFRS 141) and IC Interpretation 15 Agreements for Construction of Real Estate (IC 15), including its parent, significant investor and venturer (herein called 'Transitioning Entities').

On 7 August 2013, the MASB issued another announcement that Transitioning Entities would only be required to adopt the MFRS framework for the annual periods beginning on or after 1 January 2015.

The Group falls within the scope definition of Transitioning Entities and has opted to defer adoption of the new MFRS Framework. Accordingly, the Group will be required to prepare financial statements using MFRS Framework in its first MFRS financial statements for the year ending 31 December 2014. In presenting its first MFRS financial statements, the Group will be required to restate the comparative financial statements to amounts reflecting the application of MFRS Framework. The majority of the adjustments required on transition will be made, retrospectively, against opening retained profits.

2 Seasonal or cyclical factors

The Group's results for the current financial year were not materially impacted by any seasonal or cyclical factors apart from the Leisure division as i-City's attractions receive more visitors during weekends, school holidays and festive seasons.

3 Unusual items due to their nature, size or incidence

There were no unusual items affecting assets, liabilities, equity, net income or cash flows during the current quarter.

4 Material changes in estimates

There were no material changes in estimates that have had material effect in the current quarter.

5 Debt and equity securities

There were no issues, cancellations, repurchases, resale and repayments of debt and equity securities.

None of the balance treasury shares of 485,945 shares was sold or cancelled in the current quarter.

6 Dividends paid

There were no dividends payment in the current quarter. The interim single tier dividend for financial year ended 31 December 2012 of 4 sen per ordinary share, amounting to RM4,560,016 has been paid on 25 April 2013.

7 Carrying amount of revalued assets

The valuations of property, plant and equipment and investment properties have been brought forward without amendment from the financial report for the financial year ended 31 December 2012.

8 Material events subsequent to the end of the interim period

(i) Land Acquisition

I-Marcom Sdn Bhd ("IMarcom" or the "Purchaser"), a wholly-owned subsidiary of the Company, had on 24 October 2013 entered into a conditional sale and purchase agreement ("SPA") with Sumuracres Sdn Bhd (the "Vendor") to acquire a piece of freehold land held under Geran 26180, Lot 242, Seksyen 63, Town and District of Kuala Lumpur, Wilayah Persekutuan Kuala Lumpur measuring approximately 1.05 acres (or equivalent to approximately 4,251.589 square meters or approximately 45,764 square feet) located along Jalan Changkat Kia Peng (the "Kia Peng Land") for a purchase consideration of RM132,000,000 (the "Purchase Consideration"). ("Acquisition")

The Purchase Consideration is proposed to be settled by way of allotment and issuance of the Redeemable Convertible Unsecured Loan Stock ("RCULS") to the Vendor. The RCULS carries on coupon rate of five (5)-year 3% stepping up to 5% at 100% of nominal value of RM0.50 per RCULS. Under the indicative principal terms of the RCULS, unless previously redeemed or converted, the RCULS may at the option of I-Berhad be redeemed, in whole or in part, at any time during the tenure of the RCULS at 100% of their nominal amount plus accrued coupon up to the redemption date. The RCULS shall have a tenure of five (5) years from and inclusive of its date of issue ("Issue Date") up to and including the fifth (5th) anniversary of the Issue Date ("Maturity Date"). In addition, the registered holder of the RCULS shall also have the right to convert the RCULS into new ordinary shares of RM1.00 each in I-Berhad ("I-Berhad Shares") at the conversion price of RM3.20 per I-Berhad Share ("Conversion Price") at any time commencing

8 Material events subsequent to the end of the interim period (continued)

(i) Land acquisition (continued)

from and including the second (2nd) anniversary of the Issue Date up to and including the Maturity Date ("Conversion Period").

With the i-City development in Shah Alam forming the foundation of I-Berhad's property development activities, the Acquisition will see I-Berhad grow and expand its property development portfolio beyond Shah Alam. The Acquisition will enable the Company to embark on the Proposed Development and expand its geographical footprint to include the heart of Kuala Lumpur, specifically in the strategic and prime locality within the vicinity of the Kuala Lumpur City Centre ("KLCC") area.

The proposed "Grand i-Residence" ("Proposed Development") to be developed on the Kia Peng Land is envisaged to be a fully furnished 50-storey luxury condominium development and will represent I-Berhad's maiden property development project in Kuala Lumpur. The Board, with its positive outlook on the long-term prospects of Kuala Lumpur's real-estate market, is confident that with the Kia Peng Land's prime location and the Government's investment in infrastructure resulting in the locations' improving connectivity are all conducive to the successful delivery of the project. Based on preliminary plans, the Proposed Development shall comprise 127 units of SOHO (small office home office) and 315 units of serviced apartments. The Proposed Development is anticipated to have a total gross development value of approximately RM820 million. With plans to launch the Proposed Development by mid 2014, the Board expects the Acquisition to enhance the future revenue and earnings of the Group.

Further details of the transaction are set out in the Company's announcement in Bursa Malaysia on 24th October 2013.

(ii) Incorporation of subsidiaries

As of 18 November 2013, the Company has incorporated 2 new wholly-owned subsidiaries namely World Citypoint Sdn Bhd and City Centrepoint Sdn Bhd with an authorised capital of RM400,000.00 divided into 400,000 ordinary shares of RM1.00 each and a paid-up capital of RM2.00 divided into 2 ordinary shares of RM1.00 each respectively.

The intended principal activity of both the above companies are as to act as developers, land and property owners.

Other than the above, there were no material events subsequent to the end of the current quarter under review that have not been reflected in the financial statements.

9 Changes in composition of the Group

The Company's wholly-owned subsidiary, I-City Properties Sdn Bhd ("ICP") had subscribed for 4 ordinary shares of RM1.00 each at RM1.00 per share in Central Plaza I-City Malls Malaysia Sdn Bhd for a total cash consideration of RM4 representing 40% of the issued and paid-up capital of Central Plaza I-City Malls Malaysia Sdn Bhd resulting in Central Plaza I-City Malls Malaysia Sdn Bhd becoming an associate of the Group.

INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2013

10 Changes in contingent liabilities and contingent assets

	As at 30.09.2013	As at 31.12.2012
	RM'000	RM'000
Contingent liabilities:		
Bank guarantees given to third parties in respect of services rendered to certain subsidiaries	1,758	1,261
Guarantee given to a third party for securing sale and leaseback arrangement owing to third party as part of the conditions of sale between the third party and a subsidiary	1,164	6,401
	<u>2,922</u>	<u>7,662</u>

There were no contingent assets since the end of the last annual reporting period on 31 December 2012.

11 Capital commitments

	As at 30.09.2013
	RM'000
Approved and contracted for, analysed as follow:	
New leisure attractions	<u>763</u>

12 Significant Related Party Transactions

There were no significant related party transactions in the current quarter.

13 Segmental information - By business segments

9 months ended 30 September 2013	Property Development RM'000	Property Investment RM'000	Leisure RM'000	ICT Services RM'000	Others RM'000	Consolidated RM'000
Revenue						
Total revenue	60,673	6,972	29,204	855	285	97,989
Inter-segment revenue	(762)	(442)	-	(101)	(198)	(1,503)
External revenue	<u>59,911</u>	<u>6,530</u>	<u>29,204</u>	<u>754</u>	<u>87</u>	<u>96,486</u>
Results						
Segment results	13,184	(2,506)	6,632	(218)	(452)	16,640
Interest income	26	6	20	11	66	129
Share of profit of an associate	-	-	17	-	-	17
(Loss)/Profit before taxation	<u>13,210</u>	<u>(2,500)</u>	<u>6,669</u>	<u>(207)</u>	<u>(386)</u>	<u>16,786</u>
Tax expense	-	-	-	-	-	(2,414)
Profit for the financial period						<u>14,372</u>
As at 30 September 2013						
Assets						
Segment assets	154,060	62,991	50,017	835	9,399	277,302
Tax recoverable	-	-	-	-	-	1,974
Investment in an associate	-	-	-	-	-	2,998
Total assets						<u>282,274</u>
Liabilities						
Segment liabilities	82,714	7,803	992	441	666	92,616
Current tax liabilities	-	-	-	-	-	255
Deferred tax liabilities	-	-	-	-	-	2,155
Total liabilities						<u>95,026</u>

INTERIM FINANCIAL REPORT FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2013

13 Segmental information - By business segments (continued)

9 months ended 30 September 2012	Property development RM'000	Property investment RM'000	Leisure RM'000	ICT Services RM'000	Others RM'000	Consolidated RM'000
Revenue						
Total revenue	14,455	6,389	18,950	985	481	41,260
Inter-segment revenue	(4,420)	(414)	-	(106)	(405)	(5,345)
External revenue	10,035	5,975	18,950	879	76	35,915
Results						
Segment results	1,422	(1,681)	7,506	(898)	1,416	7,765
Interest income	197	-	72	11	90	370
Share of loss of an associate	-	-	(18)	-	-	(18)
Profit before taxation	1,619	(1,681)	7,560	(887)	1,506	8,117
Tax expense	-	-	-	-	-	(535)
Profit for the financial period						7,582
As at 30 September 2012						
Assets						
Segment assets	82,924	117,414	31,497	1,083	8,914	241,832
Tax recoverable	-	-	-	-	-	362
Investment in associate	-	-	-	-	-	22
Total assets						242,216
Liabilities						
Segment liabilities	61,878	8,545	888	556	577	72,444
Deferred tax liabilities	-	-	-	-	-	1,486
Total liabilities						73,930

Part B – Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Malaysia and other directives

14 Auditors' Report on preceding Annual Financial Statements

The auditors' report on the financial statements for the financial year ended 31 December 2012 was not qualified.

15 Review of performance by segment

(i) 3rd quarter ended 30 September 2013

The Group registered higher revenue with a lower profit before taxation of RM35.5 million and RM3.7 million respectively for current quarter compared to RM16.3 million and RM4.2 million respectively for the preceding year's corresponding quarter. The increase in revenue of 118% was mainly due to higher percentage of completion recognised from on-going projects in the Property Development division and decrease in profit before taxation of 12% is mainly due to occurrence of some high non-recurring operating costs in the leisure business.

a) Property development

Revenue for current quarter and financial period ended 30 September 2013 has improved as compared to the previous financial period as a result of encouraging sales since the launch of i-Residence, i-SOVO and i-SOHO respectively.

b) Property investment

There is no significant change in revenue or profit as the occupancy remains about the same.

c) Leisure

While there is a significant increase in revenue, there was a RM3.9 million drop in profit before taxation for this division due to higher depreciation charge from the new attractions and write-off of some the exhausted assets.

d) ICT Services

The decline in losses for current quarter as compared to the preceding year's corresponding quarter was due to the lower depreciation charge.

16 Comment on material changes in profit before taxation of the current quarter compared with the preceding quarter

The profit before taxation for the current quarter was lower at RM3.7 million as compared to RM8.0 million in preceding quarter mainly due to write-off of exhausted assets as well as seasonal effects for the Leisure division.

17 Commentary on prospects – current financial year

The Property Development division and Leisure division are expected to be the key contributors to the Group's 2013 performance.

Other than the progressive revenue recognition from ongoing projects such as i-Residence and i-SOVO which were launched in 2012, the Property Development's revenue for 2013 will also include sales from the residential incubator/SOHO project.

The residential incubator/SOHO project is a 4 phased development with two towers for Phase 1, 4,262 car park bays for Phase 2, two towers for Phase 3 and 3 towers for Phase 4. Phase 1 has been launched while Phase 3 and Phase 4 will be launched in Q4 2013 and 2014 respectively.

17 Commentary on prospects – current financial year (continued)

In Q2 2013, the Group's Leisure division has unveiled the new attractions such as Malaysia's first interactive wax figures museum, the "Red Carpet" and "House of Horror". These additional attractions have contributed positively to both the revenue and number of visitors to i-City compared to previous financial year's corresponding quarter. The positive response are expected to reach at its peak during the school holidays season in Q4.

Barring any unforeseen circumstances and based on the aforementioned factors, the Board is confident that the Group would achieve better operating results for the current financial year as compared to the previous financial year.

18 Statement of the board of directors' opinion as to whether the revenue or profit estimate, forecast, projection or internal targets are likely to be achieved

The profit before taxation for the financial period ended 30 September 2013 has doubled at RM16.8 million as compared to RM8.1 million for the same period last year. Revenue growth was even higher at RM96.5 million as compared to RM35.9 million for the same period in comparison. The higher profit were due mainly to contribution from the Property Development division where the progressive revenue recognition from its on-going projects has grown six-fold for the period ending 30th September 2013 compared to the same period in 2012.

Taking into account the performance to date, the seasonal effects of the Leisure division activities as well as the expected fair value gain of the investment properties at the end of the financial year, the Group estimates that the profit before tax for the financial year ending 31 December 2013 to be at least RM50 million as compared to the earlier estimated profit before taxation of RM65 million.

The difference is mainly contributed by the Property Development division where the delay in obtaining the authorities approval for i-SOHO has delayed the launch programmes by approximately three months thereby deferring some of the profits to be recognised in current financial year to year 2014. At the same time, the Group will strive to catch up on the startup delay in the construction of i-Residence by early next year.

The Q4 2013 results will register stronger results, contributed by the profit recognition as a result of additional sales and construction progress of i-SOHO Phase 1 which was launched at the end of Q1 2013. Furthermore the performance of the Leisure Division, which historically is higher in the last quarter of the year, would be enhanced by the new attractions.

19 Tax Expense

	Current quarter/ 3 months ended		Year to date/ 9 months ended	
	30.09.2013 RM'000	30.09.2012 RM'000	30.09.2013 RM'000	30.09.2012 RM'000
Current taxation				
- income tax	1,154	254	2,550	556
	1,154	254	2,550	556
Over provision in prior years				
- income tax	(134)	-	(136)	(21)
Total	1,020	254	2,414	535

The effective tax rate for current quarter is slightly higher than the statutory tax rate mainly due underprovision of taxation in the preceeding quarter. Overall, the effective tax rate for the financial period ended 30 September 2013 is lower than the statutory tax rate mainly due to the utilisation of capital allowances and tax losses brought forward from prior years as well as the utilisation of tax incentive for the Leisure division.

20 Corporate proposals

(a) Status of corporate proposals

Not applicable.

(b) Status of utilisation of rights issue proceeds

<u>Approved purpose</u>	Approved revised utilisation	Utilisation as at 30.09.2013	Balance unutilised as at 30.09.2013
	RM'000	RM'000	RM'000
Advertising and promotions	7,746	7,746	-
Development of i-City:			
- Bridge financing for i-City	25,209	25,209	-
- Long term investment in data centre	20,000	20,000	-
- Investment in ICT facilities	10,000	10,000	-
- Investment in retail centre	10,000	10,000	-
Marketing network, sales and service outlet showroom for i-City	1,000	1,000	-
Total	<u>73,955</u>	<u>73,955</u>	<u>-</u>

21 Group borrowings and debt securities

There were no group borrowings and debt securities as at 30 September 2013.

22 Material litigation

The Group is not engaged in any material litigation as at 11 November 2013, the latest practicable date which is not earlier than 7 days from the date of issue of this quarterly report.

23 Dividend

No interim dividend has been recommended in respect of the financial period ended 30 September 2013.

24 Earnings per share

Basic earnings per share is calculated by dividing the profit for the year attributable to owners of the parent by the weighted average number of shares in issue during the period less treasury shares held by the Company.

	Current quarter/ 3 months ended		Year to date/ 9 months ended	
	30.09.2013	30.09.2012	30.09.2013	30.09.2012
	RM'000	RM'000	RM'000	RM'000
Profit attributable to owners of the parent (RM'000)	2,677	3,952	14,390	7,740
Weighted average number of ordinary shares in issue less treasury shares ('000)	114,000	114,000	114,000	114,000
Basic earnings per share (sen)	2.35	3.47	12.62	6.79
Diluted earnings per share (sen)	2.35	3.47	12.62	6.79

25 Note to statement of comprehensive income

	Current quarter/ 3 months ended		Year to date/ 9 months ended	
	30.09.2013 RM'000	30.09.2012 RM'000	30.09.2013 RM'000	30.09.2012 RM'000
Profit/(Loss) before taxation for the financial period is arrived at after crediting:				
Interest income	52	66	129	370
Other income	253	147	612	2,156
Gain on disposal of property, plant and equipment	-	6	49	6
and charging:				
Depreciation of property, plant and equipment	2,882	1,457	8,222	5,027
Write-off of property, plant and equipment	1,923	-	1,923	-
(Reversal of)/Allowance for diminution of receivables	-	(47)	-	67
(Reversal of)/Allowance for diminution in value of quoted investment	(11)	8	-	8

26 Disclosure of realised and unrealised profits/losses

	Financial period ended	Financial year ended
	30.09.2013 RM'000	31.12.2012 RM'000
Total (accumulated losses)/retained earnings of I-Berhad and its subsidiaries:		
- Realised	3,666	(6,869)
- Unrealised	5,405	5,405
	9,071	(1,464)
Total share of retained earnings from associate:		
- Realised	17	35
	9,088	(1,429)
Consolidation adjustments	2,481	3,168
Total retained earnings as per consolidated accounts	11,569	1,739

27 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 18 November 2013.

By Order of the Board

TOO YET LAN
Secretary
Shah Alam
18 November 2013