

TIME DOTCOM BERHAD
(413292-P)
Incorporated in Malaysia

QUARTERLY REPORT ON CONSOLIDATED RESULTS FOR THE THIRD QUARTER ENDED 30 SEPTEMBER 2013

THE FIGURES HAVE NOT BEEN AUDITED

I. CONDENSED CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current year quarter	Preceding year corresponding quarter	Nine months to	Nine months to
	30/9/2013	30/9/2012	30/9/2013	30/9/2012
	RM'000	RM'000	RM'000	RM'000
Operating revenue	131,937	110,069	399,021	297,257
Operating expenses				
- depreciation, impairment and amortisation of property, plant and equipment and telecommunications network	(18,681)	(17,743)	(53,998)	(46,925)
- other operating expenses	(88,319)	(72,436)	(256,978)	(198,931)
Other operating income (net)	(227)*	623	1,049	2,687
Profit from operations	24,710	20,513	89,094	54,088
Investment income	8,161	18,714	28,411	54,557
Realisation of fair value gain reclassified from available-for-sale reserve equity account to profit or loss	-	-	349,354	-
Finance expense	(2,010)	(2,011)	(5,708)	(3,142)
Profit before income tax	30,861	37,216	461,151	105,503
Income tax expense	(2,620)	(1,190)	(6,477)	(3,039)
Profit for the period attributable to owners of the Company	28,241	36,026	454,674	102,464
Other comprehensive income:				
Foreign currency translation	(627)	(1,954)	1,770	(898)
Realisation of fair value gain from available-for-sale financial assets to profit or loss	-	-	(349,354)	-
Fair value gain/(loss) on available-for-sale financial assets	13,746	283,250	(137,506)	385,000
Other comprehensive income/(expense) for the period	13,119	281,296	(485,090)	384,102
Total comprehensive income/(expense) for the period attributable to owners of the Company	41,360	317,322	(30,416)	486,566

	INDIVIDUAL QUARTER		CUMULATIVE QUARTER	
	Current year quarter	Preceding year corresponding quarter	Nine months to	Nine months to
	30/9/2013	30/9/2012	30/9/2013	30/9/2012
	4.93 sen	6.30 sen	79.34 sen	19.01 sen
Earnings per share				
Basic and diluted (based on weighted average number of ordinary share)	4.93 sen	6.30 sen	79.34 sen	19.01 sen

* Included in other operating income (net) in the current quarter is a net foreign exchange loss of RM477,000.

The Condensed Consolidated Statement of Profit or Loss and Other Comprehensive Income should be read in conjunction with the Annual Audited Financial Statements for the year ended 31 December 2012.

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II. CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	Unaudited	Audited
	As at end of current quarter 30/9/2013 RM'000	As at preceding financial year ended 31/12/2012 RM'000
ASSETS		
Non-current assets		
Property, plant and equipment	787,160	717,215
Deferred tax assets	60,168	61,140
Available-for-sale financial assets	668,151	1,454,850
Intangible assets	213,959	213,959
Trade and other receivables	10,975	11,315
	1,740,413	2,458,479
Current assets		
Trade and other receivables	166,239	154,278
Tax recoverable	1,891	885
Restricted cash	34,741	22,660
Deposits, cash and bank balances	201,888	223,845
	404,759	401,668
Total assets	2,145,172	2,860,147
EQUITY AND LIABILITIES		
Equity attributable to owners of the Company		
Share capital	286,547	286,547
Reserves	1,513,688	2,193,297
Total equity	1,800,235	2,479,844
Non-current liabilities		
Deferred tax liabilities	4,861	3,668
Loans and borrowings	119,345	143,000
Trade payables	-	377
	124,206	147,045
Current liabilities		
Trade and other payables	182,252	221,104
Loans and borrowings	37,220	11,532
Provision for tax	1,259	622
	220,731	233,258
Total liabilities	344,937	380,303
Total equity and liabilities	2,145,172	2,860,147
Net assets per share attributable to ordinary owners of the Company	RM3.14	RM4.33

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the Annual Audited Financial Statements for the year ended 31 December 2012.

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III. CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS

	Unaudited Nine months to 30/9/2013 RM'000	Unaudited Nine months to 30/9/2012 RM'000
Operating Activities		
Cash receipts from customers	393,398	313,525
Transfer to restricted cash and bank balances	(12,081)	(3,666)
Cash payments to suppliers	(181,401)	(147,443)
Cash payments to employees and for administrative expenses	(107,469)	(74,699)
Cash generated from operations	92,447	87,717
Tax paid	(4,829)	(4,597)
Tax refund	145	788
Net cash generated from operating activities	87,763	83,908
Investing Activities		
Purchase of property, plant and equipment and telecommunications network	(130,660)	(110,736)
Proceeds from disposal of property, plant and equipment and telecommunications network	73	122
Acquisition of GTC, GTL, GT entities and AIMS Group, net of cash	-	(81,994)
Investment income received	28,265	54,102
Net cash used in investing activities	(102,322)	(138,506)
Financing Activities		
Proceeds from loan and borrowings	19,000	110,389
Repayment of loans and borrowings	(17,138)	(35,485)
Repayment of lease liabilities	(2,463)	(1,270)
Finance charges paid	(5,649)	(3,028)
Transactions costs paid	(1,463)	(708)
Capital repayment	-	(50,616)
Net cash (used in)/generated from financing activities	(7,713)	19,282
Net change in Cash and Cash Equivalents	(22,272)	(35,316)
Effect of exchange rate fluctuations on cash held	315	146
Cash and Cash Equivalents as at beginning of financial period	223,845	217,442
Cash and Cash Equivalents as at end of financial period	Note (a) 201,888	182,272

Note:

(a) Cash and Cash Equivalents comprise the following amounts:

Cash and bank balances	24,723	41,547
Deposits with licensed banks	211,906	165,777
Bank overdraft	-	(738)
	236,629	206,586
Restricted cash	(34,741)	(24,314)
	201,888	182,272

Condensed Consolidated Statement of Cash Flows should be read in conjunction with the Annual Audited Financial Statements for the year ended 31 December 2012.

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IV. CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY

	←----- Attributable to owners of the Company -----→						
	←----- Non-distributable -----→			←----- Distributable -----→			
	Share Capital	Share Premium	Available - for-Sale Reserve	Foreign Currency Translation Reserve	Capital Reserve	Retained Earnings	Total Equity
Nine months to 30 September 2013 (unaudited)	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Balance as at 1 January 2013	286,547	844,686	855,250	(1,005)	8,760	485,606	2,479,844
Dividend-in-specie paid	-	-	-	-	-	(649,193)	(649,193)
Exchange differences recognised directly in equity	-	-	-	1,770	-	-	1,770
Profit for the period	-	-	-	-	-	454,674	454,674
Realisation of fair value gain from available-for-sale financial assets to profit or loss	-	-	(349,354)	-	-	-	(349,354)
Fair value loss on available-for- sale financial assets	-	-	(137,506)	-	-	-	(137,506)
Total comprehensive income/(expense) for the period	-	-	(486,860)	1,770	-	454,674	(30,416)
Balance as at 30 September 2013	286,547	844,686	368,390	765	8,760	291,087	1,800,235

	←----- Attributable to owners of the Company -----→						
	←----- Non-distributable -----→			←----- Distributable -----→			
	Share Capital	Share Premium	Available- for-Sale Reserve	Foreign Currency Translation Reserve	Capital Reserve	(Accumulated Losses)/ Retained Earnings	Total Equity
Nine months to 30 September 2012 (unaudited)	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000	RM'000
Balance as at 1 January 2012	2,530,775	1,570,758	467,500	-	-	(2,811,376)	1,757,657
Capital repayment	-	(50,616)	-	-	-	-	(50,616)
Capital reduction	(2,277,698)	-	-	-	-	2,277,698	-
Set-off share premium	-	(834,315)	-	-	8,760	825,555	-
Acquisition of GTC, GTL and the AIMS Group	32,958	156,220	-	-	-	-	189,178
Exchange differences recognised directly in equity	-	-	-	(898)	-	-	(898)
Profit for the period	-	-	-	-	-	102,464	102,464
Fair value gain on available-for- sale financial assets	-	-	385,000	-	-	-	385,000
Total comprehensive income/(expense) for the period	-	-	385,000	(898)	-	102,464	486,566
Balance as at 30 September 2012	286,035	842,047	852,500	(898)	8,760	394,341	2,382,785

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the Annual Audited Financial Statements for the year ended 31 December 2012.

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V. NOTES TO THE CONDENSED FINANCIAL STATEMENTS

1. Basis of Preparation

The unaudited interim financial statements have been prepared in accordance with *MFRS 134: Interim Financial Reporting* and paragraph 9.22 of the Main Market Listing Requirements of Bursa Malaysia Securities Berhad ("Bursa Securities"). This interim financial statements also complies with *IAS 34: Interim Financial Reporting* issued by the International Accounting Standards Board (IASB).

The interim financial statements should be read in conjunction with the annual audited financial statements for the year ended 31 December 2012. These explanatory notes attached to the interim financial statements provide an explanation of events and transactions that are significant to an understanding of changes in the financial position and performance of the Group since the year ended 31 December 2012.

2. Significant accounting policies

As at the date of authorization of these interim financial statements, the following new MFRSs, Amendments to MFRSs and IC Interpretation were issued but not yet effective and have not been applied by the Group:

MFRSs, Amendments to MFRSs and IC Interpretation		Effective for annual periods beginning on or after
MFRS 9	Financial Instruments (IFRS 9 issued by IASB in November 2009 and October 2010)	1 January 2015
Amendments to MFRS 7	Disclosures - Mandatory Effective Date of MFRS 9 and Transition Disclosures	1 January 2015
Amendments to MFRS 10, MFRS 12 and MFRS 127	Consolidated Financial Statements, Disclosure of Interests in Other Entities and Separate Financial Statements for Investment Entities	1 January 2014
Amendments to MFRS 132	Financial Instruments: Presentation - Offsetting Financial Assets and Financial Liabilities	1 January 2014
Amendments to MFRS 136	Recoverable Amount Disclosures for Non-Financial Assets	1 January 2014
Amendments to MFRS 139	Novation of Derivatives and Contribution of Hedge Accounting	1 January 2014
IC Interpretation 21	Levies	1 January 2014

The Group plans to apply the abovementioned MFRSs (and its consequential amendments) and Interpretations in the respective annual periods based on their effective dates and applicability.

The initial application of the above applicable standards (and its consequential amendments) and interpretations, is not expected to have any material impact on the financial statements of the Group.

3. Audit report in respect of the 2012 financial statements

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

4. Seasonal or cyclical factors

The Group's operations are not subject to any significant seasonal or cyclical factors.

5. Unusual items due to their nature, size or incidence

There were no items affecting assets, liabilities, equity, net income, or cash flows that were unusual because of their nature, size or incidence in the current period and in the corresponding period in 2012, other than the realisation of available-for-sale reserve amounting to RM349,354,026 arising from the partial distribution of quoted equity investments held by the Company in the form of a dividend-in-specie to its shareholders in June 2013.

6. Material changes in estimates used

There were no changes in estimates of amounts reported in prior financial years that have material effect in the current period.

7. Debt and equity securities

The Group did not undertake any issuance and/or repayment of debt and equity securities, share buy-backs, share cancellations, shares held as treasury shares and resale of treasury shares during the current financial period ended 30 September 2013.

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8. Dividend

The Group has not declared or paid any dividend during the current period under review.

During the immediate preceding quarter, the Company distributed 137,540,955 ordinary shares of RM0.01 each in DiGi.Com Berhad ("DiGi Shares") to the entitled shareholders, pursuant to a dividend-in-specie on the basis of twenty four (24) DiGi Shares for every one hundred (100) of the Company's shares held by the entitled shareholders. The distribution of DiGi Shares had been approved at the Company's Annual General Meeting held on 20 May 2013.

The distribution of DiGi Shares was deemed completed following the crediting of the said DiGi Shares to the CDS accounts of the entitled shareholders of the Company and the odd lot agent on 19 June 2013.

9. Segmental Reporting

Group	Individual Quarter		Cumulative Quarter	
	Current year quarter	Preceding year corresponding quarter	Nine months to	Nine months to
	30/9/2013	30/9/2012	30/9/2013	30/9/2012
	RM'000	RM'000	RM'000	RM'000
Operating Revenue				
Voice	17,773	17,537	53,523	55,894
Data	96,879	77,858	296,866	217,517
Data Centre	14,145	13,196	42,164	19,963
Others	3,140	1,478	6,468	3,883
	131,937	110,069	399,021	297,257
Operating Expenses:				
Depreciation, impairment and amortisation of property, plant and equipment and telecommunications network	(18,681)	(17,743)	(53,998)	(46,925)
Other operating expenses	(88,319)	(72,436)	(256,978)	(198,931)
Other operating income (net)	(227)	623	1,049	2,687
Profit from operations	24,710	20,513	89,094	54,088
Investment income	8,161	18,714	28,411	54,557
Realisation of fair value gain reclassified from available-for-sale reserve equity account to profit or loss	-	-	349,354	-
Finance expense	(2,010)	(2,011)	(5,708)	(3,142)
Profit before income tax	30,861	37,216	461,151	105,503
Geographical locations				
Operating Revenue				
Within Malaysia	131,336	107,986	389,180	289,027
Outside Malaysia	601	2,083	9,841	8,230
	131,937	110,069	399,021	297,257

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10. Valuation of Property, Plant and Equipment

There were no material changes to the valuation of property, plant and equipment since the financial year ended 31 December 2012.

11. Material events subsequent to the end of the current financial quarter

In the opinion of the Directors, there are no items, transactions or events of a material and unusual nature which have arisen since 30 September 2013 to 14 November 2013, being the latest practicable date, which would substantially affect the financial results of the Group for the nine months ended 30 September 2013 that have not been reflected in the condensed financial statements.

12. Changes in the composition of the Group

There were no changes in the composition of the Group during the nine months period ended 30 September 2013.

13. Contingent liabilities/assets

There were no changes in the contingent liabilities or contingent assets since 31 December 2012.

14. Capital commitments

	As at 30/9/2013 RM'000
a) Approved and contracted but not provided for in the interim financial statements	225,875
b) Approved but not contracted for	10,414

15. Income tax

The income tax expense for the Group for current quarter and financial period ended 30 September 2013 was made up as follows:

	Individual Quarter		Cumulative Quarter	
	Current year quarter	Preceding year corresponding quarter	Nine months to	Nine months to
	30/9/2013	30/9/2012	30/9/2013	30/9/2012
Group	RM'000	RM'000	RM'000	RM'000
Income tax:				
- Current period	1,316	1,580	4,028	3,946
- Under provision in prior years	285	-	285	-
	1,601	1,580	4,313	3,946
Deferred tax:				
- Origination and reversal of temporary differences	1,019	(390)	2,164	(907)
Total	2,620	1,190	6,477	3,039

The effective tax rate of the Group for the current and previous corresponding quarter and financial year-to-date was lower than the statutory tax rate of 25% principally due to certain non-taxable income and utilisation of unabsorbed capital allowances and tax losses available to the Group. The lower effective tax rate is also due to the lower tax rates prevailing in some of the jurisdictions/countries in which the Group operates.

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16. Disposal of unquoted investments and/or properties

There were no disposals of unquoted investments and/or properties in the current quarter.

17. Investments in quoted securities

(a) There were no acquisitions and disposals of any quoted securities during the current quarter.

(b) Particulars of investments in quoted securities are as follows:-

	As at 30/9/2013 RM'000
Quoted Securities in Malaysia:	
- Cost	342,273
- At book value	668,051
- At market value (fair value)	668,051

18. Status of corporate proposals announced but not completed as at the latest practicable date

There are no corporate proposals which have been announced but not completed during the interval between the date of the last report to 14 November 2013, being the latest practicable date.

19. Loans and Borrowings

The loans and borrowings as at 30 September 2013 are as follows:

	Amount repayable in one year or on demand RM'000	Amount repayable after one year RM'000	Total RM'000
<u>Secured:</u>			
Finance lease liabilities in RM	3,416	2,576	5,992
Loans and borrowings			
- Denominated in RM	22,729	94,386	117,115
- Denominated in USD	11,075	22,383	33,458
	37,220	119,345	156,565

20. Off Balance Sheet financial instruments

The cash and cash equivalents of the Group, as at 30 September 2013, do not include a bank balance amounting to RM55,181,000 (31.12.2012: RM2,500,000) held by the Group in trust for consortium members of the Asia Pacific Gateway submarine cable project to pay the supplier under the terms of supply contract.

Other than above, the Group does not have any off balance sheet financial instruments as at the date of this quarterly report.

21. Material litigation

The Company and its subsidiaries have no outstanding material litigations as at 14 November 2013, being the latest practicable date.

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22. Comparison between the current quarter (“Q3 2013”) and the immediate preceding quarter (“Q2 2013”)

The Group recorded a consolidated revenue for the current quarter of RM131.9 million which is down RM2.2 million or 1.6% when compared against the consolidated revenue of RM134.1 million recognised in the quarter ended 30 June 2013. The higher revenue in Q2 2013 was due to recognition of a RM4.3 million income from a non-recurring contract. Excluding the revenue recognised from the non-recurring contract, data revenue for the quarter would have shown an increase of RM1.4 million or 1.5% whilst the Group’s overall consolidated revenue would have increased RM2.1 million or 1.6%. The increase in revenue in Q3 2013 was offset by lower voice revenue, which was affected by the festive period during the quarter.

The Group’s profit before tax in the current quarter of RM30.9 million was lower than the profit before tax recorded in the immediate preceding quarter of RM392.4 million due to the following:

- a) Realisation of a fair value gain from available-for-sale reserves of RM349.4 million following the partial distribution of quoted equity investments held by the Company by way of dividend-in-specie to its shareholders in the previous quarter;
- b) Increased revenues recognised from a one-off contract of RM4.3 million in the previous quarter;
- c) Lower dividend income from the Group’s quoted equity investment in Q3 2013;
- d) Higher depreciation charges incurred in Q3 2013 from new capital expenditure and network/coverage expansion;
- e) Higher cost incurred for repair works on festoon cable arising from multiple fibre cuts occurring during the quarter;
- f) Net loss on foreign exchange of RM477,000 in Q3 2013 compared to a net gain on foreign exchange of RM517,000 in Q2 2013; and
- g) Net allowance for doubtful debts of RM407,000 in Q3 2013 compared to a net reversal of allowance for doubtful debts of RM566,000 in Q2 2013.

23. Review of performance for the current quarter and year-to-date

(a) Current quarter (“Q3 2013”) versus preceding year corresponding quarter (“Q3 2012”)

Revenue increased by RM21.8 million or 19.8% from RM110.1 million in the preceding year corresponding quarter to RM131.9 million in Q3 2013. The increase in revenue in Q3 2013 can be attributed to higher revenue contributions from all product categories; led mainly by contributions from data products with an increase of RM19.0 million.

The Group’s profit from operations in the current quarter of RM24.7 million was RM4.2 million or 20.5% higher than the profit from operations recorded in Q3 2012. The improvement in profit from operations was due to higher revenues recorded despite the increase in depreciation charges and operating expenses in the current quarter. Dividend income from the Group’s quoted equity investment was, however, RM10.8 million lower resulting in a lower profit before tax of RM30.9 million for Q3 2013 when compared to the RM37.2 million profit before tax recorded in Q3 2012. The lower dividend income was due to a combination of lower amount declared in Q3 2013 when compared to Q2 2012 and lower number of shares held by the Company.

(b) Nine months period ended 30 September 2013 (“9M 2013”) versus preceding year corresponding nine months period ended 30 September 2012 (“9M 2012”)

The Group’s consolidated revenue for 9M 2013 increased to RM399.0 million from RM297.3 million in 9M 2012, registering an increase in revenue of RM101.7 million or 34.2%. The increase in revenue comes on the back of higher data revenue (including revenue from a one-time non-recurring contract valued at approximately RM17.0 million from which a portion amounting to RM12.8 million was recognised in 9M 2013) and a full nine-month revenue contribution from the Group’s data centre and global transit/bandwidth business (collectively “the acquisitions”) against post-acquisition revenue of the same in 9M 2012.

The Group recorded a profit before tax of RM461.2 million in 9M 2013. Included in the said profit before tax amount is RM349.4 million arising from the realisation of a fair value gain from available-for-sale reserve (see Note 5 for further details). Should the realisation of fair value gain from available-for-sale reserve be excluded, profit before tax would have shown an increase of RM6.3 million or 6.0% in 9M 2013 when compared against 9M 2012. The improved results can be attributed mainly to higher revenue, improved profit margins and full nine-month profit before tax contributions from the acquisitions, offset by the lower dividend income from available-for-sale financial assets, higher depreciation charge and financial expenses on new borrowings incurred in 9M 2013.

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24. Profit before income tax

Group	Individual Quarter		Cumulative Quarter	
	Current year quarter	Preceding year corresponding quarter	Nine months to	Nine months to
	30/9/2013	30/9/2012	30/9/2013	30/9/2012
	RM'000	RM'000	RM'000	RM'000
Profit before income tax is arrived at after (charging)/crediting:				
Depreciation of property, plant and equipment	(18,681)	(17,743)	(53,998)	(46,925)
Write off of property, plant and equipment	(4)	-	(205)	-
Interest expense	(2,010)	(2,011)	(5,708)	(3,142)
Interest income from short term deposits	1,563	1,321	4,488	4,237
Dividend income from quoted equity investment	6,598	17,393	23,923	50,320
Realisation of fair value gain from available-for-sale reserve equity account to profit or loss	-	-	349,354	-
Rental income	57	68	169	153
Bad debt recovered	51	63	230	330
Net (loss)/gain on foreign exchange	(477)	(828)	323	207
Net (allowance)/reversal of allowance for doubtful debts	(407)	(711)	(528)	386
Net gain on disposal of property, plant and equipment	-	-	73	121
Negative goodwill	-	-	-	173

Other than the realisation of the fair value gain from available-for-sale reserve equity account amounting to RM349,354,026 recognised following the distribution of quoted securities as dividend-in-specie to shareholders of the Company, there were no gains/losses on disposal or impairment of quoted and unquoted securities, investments, properties and/or derivatives included in the results for the current quarter and preceding year corresponding quarter.

25. Prospects

The Group will continue its efforts to increase market share by improving its product and solution offerings, enhancing operational and cost efficiencies throughout the Group while further expanding and strengthening its network and coverage footprints. Demand for higher speed bandwidth services and fibre connectivity requirements by mobile operators for their network modernization and LTE network rollout are expected to provide avenues for additional data revenue to the Group. The Group will also continue to leverage on the growth of its data centre and global bandwidth businesses.

In addition to organic growth, the Group is exploring new growth opportunities with an emphasis on regional wholesale bandwidth, international submarine cable systems and data centre markets, particularly in the ASEAN region.

Coverage and network expansion into the small-to-medium enterprise and consumer space via the Group's Fibre-to-the-Office ("FTTO") and Fibre-to-the-Home ("FTTH") initiatives and partnership with Astro may require higher costs for initial set up and deployment. Further, new data centre and other potential expansion initiatives may in the initial stage also result in some margin compression whilst revenue growth is expected to be progressive. The said initiatives are, however, expected to benefit the Group in the longer term.

The results of the Group for 2013 is expected to remain positive.

26. Profit Forecast and Profit Guarantee

The Group has not provided any profit forecast or profit guarantee in any public document.

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27. Earnings per share ("EPS")

	Individual Quarter		Cumulative Quarter	
	Current year quarter	Preceding year corresponding quarter	Nine months to	Nine months to
	30/9/2013	30/9/2012	30/9/2013	30/9/2012
Weighted average number of shares in issue ('000)	573,093	572,070	573,093	538,992
Profit for the period attributable to owners of the Company (RM'000)	28,241	36,026	454,674	102,464
Basic and diluted earnings per share	4.93 sen	6.30 sen	79.34 sen	19.01 sen

28. Supplementary information on the breakdown of realised and unrealised profits or losses

The breakdown of retained profits of the Group as at the reporting date, into realised and unrealised profits, as disclosed pursuant to the directive issued by Bursa Malaysia Securities Berhad ("Bursa Malaysia") on 25 March 2010, is as follows:

	As at end of current quarter 30/9/2013 RM'000	As at preceding financial year ended 31/12/2012 RM'000
Total retained earnings of the Group		
- Realised	236,030	428,030
- Unrealised	55,057	57,576
Total retained earnings	291,087	485,606

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 Disclosure Pursuant to Bursa Malaysia Securities Berhad Listing Requirements*, issued by the Malaysian Institute of Accountants on 20 December 2010.

The unrealised retained profits of the Group as disclosed above excludes translation gains and losses on monetary items denominated in a currency other than the functional currency and foreign exchange contracts, as these translation gains and losses are incurred in the ordinary course of business of the Group and the Bank, and are hence deemed as realised.

The disclosure of realised and unrealised profits above is solely for complying with the disclosure requirements stipulated in the directive of Bursa Malaysia and should not be applied for any other purpose.

By Order of the Board

MISNI ARYANI MUHAMAD
(LS 0009413)
Secretary

Selangor
21 November 2013