NOTES TO THE 4th INTERIM FINANCIAL REPORT – 31 DECEMBER 2013

1. Basis of Preparation

This condensed consolidated interim financial statements (Condensed Report) has 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. This Condensed Report also complies with *IAS 34: Interim Financial Reporting* issued by the International Accounting Standards Board (IASB).

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

2. Changes in Accounting Policies

The significant accounting policies adopted are consistent with those of the audited financial statements for the year ended 31 December 2012 except for the adoption of the following new MFRSs and Interpretations, and amendments to certain MFRSs and Interpretations:

Effective for financial periods beginning on or after 1 July 2012
Amendments to MFRS 101: Presentation of Items of Other Comprehensive Income

Effective for financial periods beginning on or after 1 January 2013
Amendments to MFRS 101: Presentation of Financial Statements (Annual Improvements 2009-2011 Cycle)
MFRS 3 Business Combinations (IFRS 3 *Business Combinations* issued by IASB in March 2004)
MFRS 10 Consolidated Financial Statements
MFRS 11 Joint Arrangements
MFRS 12 Disclosure of Interests in Other Entities
MFRS 13 Fair Value Measurement
MFRS 119 Employee Benefits (IAS 19 as amended by IASB in June 2011)
MFRS 127 Separate Financial Statements (IAS 27 as amended by IASB in May 2011)
MFRS 127 Consolidated and Separate Financial Statements (IAS 27 revised by IASB in December 2003)
MFRS 128 Investment in Associates and Joint Ventures (IAS 28 as amended by IASB in May 2011)
IC Interpretation 20 Stripping Costs in the Production Phase of a Surface Mine
Amendment to IC Interpretation 2: Members' Shares in Co-operative Entities and Similar Instruments (Annual Improvements 2009-2011 Cycle)
Amendments to MFRS 1: First-time Adoption of Malaysian Financial Reporting Standards – Government Loans
Amendments to MFRS 1: First-time Adoption of Malaysian Financial Reporting Standards (Annual Improvements 2009-2011 Cycle)
Amendments to MFRS 7: Disclosures – Offsetting Financial Assets and Financial Liabilities

Amendments to MFRS 10: Consolidated Financial Statements: Transition Guidance
Amendments to MFRS 11: Joint Arrangements: Transition Guidance
Amendments to MFRS 12: Disclosure of Interests in Other Entities: Transition Guidance
Amendments to MFRS 116: Property, Plant and Equipment (Annual Improvements 2009-2011 Cycle)
Amendments to MFRS 132: Financial Instruments: Presentation (Annual Improvements 2009-2011 Cycle)
Amendments to MFRS134: Interim Financial Reporting (Annual Improvements 2009-2011 Cycle)

Effective for financial periods beginning on or after 1 January 2014

Amendments to MFRS 10, MFRS 12 and MFRS 127: Investment Entities
Amendments to MFRS 132: Offsetting Financial Assets and Financial Liabilities
Amendments to MFRS 136: Recoverable Amount Disclosures for Non-Financial Assets
Amendments to MFRS 139: Novation of Derivatives and Continuation of Hedge Accounting
IC Interpretation 21: Levies

Effective for financial periods beginning on or after 1 January 2015

MFRS 9 Financial Instruments (IFRS 9 issued by IASB in November 2009)
MFRS 9 Financial Instruments (IFRS 9 issued by IASB in October 2010)

The directors expect that the adoption of the above standards and interpretations will have no material impact on the financial statements in the period of initial application, except as disclosed below:

Amendments to MFRS 101: Presentation of Items of Other Comprehensive Income

The amendments to MFRS 101 change the grouping of items presented in Other Comprehensive Income. Items that could be reclassified (or "recycled") to profit or loss at a future point in time (for example, upon derecognition or settlement) would be presented separately from items that will never be reclassified. The amendment affects presentation only and has no impact on the Group's financial position or performance.

MFRS 10 Consolidated Financial Statements

MFRS 10 replaces the portion of MFRS 127 Consolidated and Separate Financial Statements that addresses the accounting for consolidated financial statements. MFRS 10 establishes a single control model that applies to all entities including special purpose entities. The changes introduced by MFRS 10 will require management to exercise significant judgment to determine which entities are controlled, and therefore, are required to be consolidated by a parent, compared with the requirements that were in MFRS 127. This standard has no material impact on the Group's financial position or performance.

MFRS 11 Joint Arrangements

MFRS 11 establishes the principles for classification and accounting for joint arrangements and supersedes MFRS 131, Interest in Joint Ventures. Under MFRS 11, a joint arrangement may be classified as joint venture or joint operation. Interest in joint venture will be accounted for using equity method whilst interest in joint operation will be accounted for using the applicable MFRSs relating to the underlying assets, liabilities, income and expense items arising from the joint operations. This standard has no material impact on the Group's financial position or performance.

MFRS 12 Disclosure of Interests in Other Entities

MFRS 12 includes all disclosure requirements for interests in subsidiaries, joint arrangements, associates and structured entities. A number of new disclosures are required. This standard affects disclosures only and has no impact on the Group's financial position or performance.

MFRS 13 Fair Value Measurement

MFRS 13 establishes a single source of guidance under MFRS for all fair value measurements. MFRS 13 does not change when an entity is required to use fair value, but rather provides guidance on how to measure fair value under MFRS when fair value is required or permitted. This standard has no material impact on the Group's financial position or performance.

MFRS 127 Separate Financial Statements

As a consequence of the new MFRS 10 and MFRS 12, MFRS 127 is limited to accounting for subsidiaries, jointly controlled entities and associates in the separate financial statements of the Company.

MFRS 128 Investments in Associates and Joint Ventures

As a consequence of the new MFRS 11 and MFRS 12, MFRS 128 is renamed as MFRS 128 Investments in Associates and Joint Ventures. This new standard describes the application of the equity method to investments in joint ventures in addition to associates.

IC Interpretation 20 Stripping Costs in the Production Phase of a Surface Mine

This interpretation applies to the waste removal (stripping) costs incurred in surface mining activity, during the production phase of the mine. The Interpretation states that an entity must recognise production stripping costs as part of an asset when all the following criteria are met:-

1. It is probable that the future economic benefits (improved access to an ore body) associated with the stripping activity will flow to the entity

2. The entity can identify the component of an ore body for which access has been improved, and
3. The costs relating to the improved access to that component can be measured reliably.

Accordingly, at the earliest comparative period presented – 1 January 2012, the carrying amount of stripping costs net of tax included in other non-current assets under non-current assets of RM1,467,000 were adjusted to retained earnings.

Amendments to MFRS 7: Disclosures – Offsetting Financial Assets and Financial Liabilities

The amendments require additional information to be disclosed to enable users of financial statements to evaluate the effect or potential effect of netting arrangements, including rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities, on the entity's financial position. The amendment affects disclosure only and has no impact on the Group's financial position or performance.

Amendments to MFRS 139: Novation of Derivatives and Continuation of Hedge Accounting

These amendments provide relief from discontinuing hedge accounting when novation of a derivative designated as a hedging instrument meets certain criteria. The Group has not novated its derivatives during the current period. However, these amendments would be considered for future novation.

MFRS 9 Financial Instruments

MFRS 9 reflects the first phase of work on the replacement of MFRS 139 and applies to classification and measurement of financial assets and financial liabilities as defined in MFRS 139. The standard was initially effective for annual periods beginning on or after 1 January 2013, but Amendments to MFRS 9: Mandatory Effective Date of MFRS 9 and Transition Disclosures, issued in March 2012, moved the mandatory effective date to 1 January 2015. The adoption of the first phase of MFRS 9 will have an effect on the classification and measurement of the Group's financial assets, but will not have an impact on classification and measurements of the Group's financial liabilities. The Group will quantify the effect in conjunction with the other phases, when the final standard including all phases is issued.

3. Auditors' Report on Preceding Annual Financial Statements

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

4. Seasonal or Cyclical Factors

There were no significant seasonal or cyclical factors affecting the business operations of the Group.

5. Profit Before Exceptional Items

The following items have been included in arriving at the profit/(loss) before exceptional items:

	4th Quarter ended 31.12.2013 RM'000	**Year to date ended 31.12.2013 RM'000**
After charging and (crediting):		
Depreciation and amortisation		
- Continuing	1,841	6,782
- Discontinued	322	1,458
Impairment of receivables		
- Continuing	2,705	2,705
- Discontinued	9,202	9,202
Inventories write down to net realisable value		
- Continuing	257	257
- Discontinued	-	7,147
Property, plant and equipment written off	316	623
Net foreign exchange gain		
- Continuing	(12,120)	(3,738)
- Discontinued	-	(274)
Fair value loss in derivatives	177	566
Other income including investment income	(950)	(2,823)
Gain on disposal of property, plant and equipment	-	(10)

6. Exceptional Items

There were no exceptional items affecting assets, liabilities, equity, net income or cash flow because of their nature, size or incidence for the current financial year-to-date except for the following:

	4th Quarter ended 31.12.2013 RM'000	Year to date ended 31.12.2013 RM'000
Reversal of impairment for investment in KM Resources, Inc. ("KMR")	(28,000)	(6,000)
Impairment for investment in TMR Ltd ("TMR")	9,133	9,133
Impairment for investment in Asian Mineral Resources Limited	-	1,916
Impairment for investment in Alphamin Resources Corp.	-	1,865
Other investment	-	(38)
Total	(18,867)	6,876

The reversal of impairment for investment in KMR in 4th quarter 2013 was due to the estimated recoverable amount being much higher than previously anticipated.

The operations of TMR had been suspended. There is no indication that the operations would resume. The Group has accordingly made a full impairment of RM9.133 million, being the remaining carrying value of its investment in 4th quarter 2013.

7. Changes in Estimates

There were no changes in estimates that have had a material effect for the current financial year-to-date.

8. Issuance and Repayment of Debt and Equity Securities

There were no issuance and repayment of debts and equity securities, share buy-backs, share cancellations, shares held as treasury shares and resale of treasury shares for the current financial year-to-date.

9. Dividend Paid

There was no dividend paid during the current quarter.

10. Segmental Reporting

The Company and its principal subsidiaries operate principally within the tin industry in two business segments, namely tin smelting and tin mining.

The segmental reporting for the current financial year-to-date was as follows:

	International Tin Smelting RM'000	Tin Mining RM'000	Others RM'000	Tin Mining (Discontinued operation) RM'000	(Eliminations)/ Adjustments RM'000	Total RM'000
Revenue						
Sales to external customers	1,581,980	-	-	41,132	(41,132)	1,581,980
Inter-segment sales	3	150,570	1,796	-	(152,369)	-
Total revenue	1,581,983	150,570	1,796	41,132	(193,501)	1,581,980
Results						
Profit/(Loss) from operations	76,634	29,742	174	(26,425)	25,814	105,939
Finance costs	(10,224)	(157)	(2,614)	(705)	705	(12,995)
Share of loss of associates and joint ventures	(1,274)	-	(18,449)	-	-	(19,723)
Profit/(Loss) before exceptional items	65,136	29,585	(20,889)	(27,130)	26,519	73,221
Exceptional items	-	(9,133)	2,257	-	-	(6,876)
Profit/(Loss) before tax	65,136	20,452	(18,632)	(27,130)	26,519	66,345
Income tax expense	(12,758)	(9,896)	(298)	(5,440)	5,592	(22,800)
Profit/(Loss) from continuing operations	52,378	10,556	(18,930)	(32,570)	32,111	43,545
Loss from discontinued operation						(32,570)
Profit for the year						**10,975**

	International Tin Smelting RM'000	Tin Mining RM'000	Others RM'000	(Eliminations)/ Adjustments RM'000	Total RM'000
Assets					
Segment assets	486,071	217,595	(755)	(1,724)	701,187
Investment in associates and joint ventures	-	-	107,426	-	107,426
Total assets	**486,071**	**217,595**	**106,671**	**(1,724)**	**808,613**
Liabilities					
Segment liabilities	**466,058**	**161,043**	**1,305**	**(449)**	**627,957**

11. Property, Plant and Equipment

The land and buildings have been revalued in December 2013, giving net revaluation surplus of RM1.30 million.

12. Subsequent Events

There was no material event subsequent to end of the current quarter up to 22 February 2014, the latest practical date which is not earlier than 7 days from the date of issue of this quarterly report.

13. Changes in the Composition of the Group

There was no change in the composition of the Group during the current financial year-to-date including business combination, acquisition or disposal of subsidiaries and long term investments, restructuring and discontinuing operations, except that on 3 April 2013, the Company's subscription, via a non-brokered private placement, for 6,500,000 new common shares which constitute a 4.84% shareholding interest in Alphamin Resources Corp. ("Alphamin") for a total purchase consideration of approximately RM3.93 million, has been duly accepted. Alphamin is a Toronto Venture Exchange listed, Canadian-based mineral exploration company targeting tin.

14. Changes in Contingent Liabilities and Contingent Assets

Since 31 December 2012, there was no new development on the outstanding contingent liabilities or contingent assets as at 22 February 2014, the latest practicable date which is not earlier than 7 days from the date of issue of this quarterly report except as disclosed in Note 21.

15. Capital Commitments

The amount of capital commitments at 31 December 2013 was as follows:

	31.12.2013
	RM'000
Approved but not contracted for	1,203
Contracted but not provided for	13,171
	14,374

16. Related Party Transactions

The following are significant related party transactions:

	12 months ended 31.12.2013
	RM'000
Sales of products to an associate	47,283

The above transactions were entered in the normal course of business and were established on terms and conditions that are not materially different from those obtainable in transactions with unrelated parties.

17. Income Tax Expense

Income tax expense comprises the following:

	12 months ended 31.12.2013 RM'000
Current taxation	
Malaysian income tax	25,649
Foreign tax	-
Under provision in prior years	3
Deferred tax	1,011
Foreign withholding tax	(3,863)
Total	22,800

The overall effective tax rate for the current period was higher than the statutory tax rate in Malaysia mainly due to certain non-tax deductible expenses and net share of losses recorded from associates and joint ventures.

18. Status of Corporate Proposal

There was no corporate proposal announced but not completed as at 22 February 2014, the latest practical date which is not earlier than 7 days from the date of issue of this quarterly report, except for the following:-

a. On 27 January 2011, the secondary listing of the Company was completed following the listing of and quotation for the entire enlarged issued and paid-up share capital of the Company of RM100,000,000 comprising 100,000,000 ordinary shares of RM1.00 each on the Main Board of Singapore Exchange Securities Trading Limited (SGX-ST).

   The status of utilisation of proceeds from the public issue of 25,000,000 new ordinary shares of the Company as at 30 September 2013 was:

Purpose	Proposed utilisation RM mil	Actual utilisation RM mil	Balance unutilised RM mil
Expansion of mining and smelting operations	19.69	19.69	Nil
Development of new mines through selective acquisitions of suitable mining concessions or leases, mining projects and assets in Malaysia, Indonesia and other countries	62.30	5.21	57.09
General working capital	13.34	13.34	Nil
Estimated expenses in relation to the public issue and secondary listing	8.86	8.69	0.17
Total	104.19	46.93	57.26

On 20 December 2013, the Company announced that the Board has approved the unutilised portion of RM57.26 million to be applied towards the Group's day-to-day working capital requirements.

The Group still intends to pursue its growth strategy in its tin business through the selective acquisition of suitable mining concessions or leases, as well as mining projects in Malaysia and other countries and as such will continue to monitor the investment opportunities in such countries. In the event an investment opportunity that meets the investment criteria of the Group arises in future, the Board may then choose to deploy part or all of such re-allocated funds towards development of new mines through selective acquisitions of suitable mining concessions or leases, mining projects and assets again at such time. Should this occur, the Company would make an announcement.

b. On 26 September 2013, the Company announced that PT Koba Tin had received the decision of the Minister of Energy and Mineral Resources, Republic of Indonesia affirming the ending of the Contract of Work (CoW) between the Government of Republic of Indonesia and PT Koba Tin in the regencies of Bangka Tengah and Bangka Selatan, Province of Bangka Belitung Islands.

   Following the ending of the CoW, PT Koba Tin has ceased operation but is continuing to provide on-going care and maintenance of its mining and smelting assets. The strategic alliance agreement entered on 9 March 2012 between the Company and Optima Synergy Resources Limited has also lapsed.

At 31 December 2013, the Board considers Bemban Corporation Limited (BCL) group companies - BCL, Kajuara Mining Corporation Pty. Ltd., PT Koba Tin and PT Bangka Resources - met the criteria to be classified as held for sale at that date for the following reasons:

- The BCL Group is available for immediate sale and can be sold to a potential buyer in its current condition.

- The Board had a plan to sell the BCL Group and had entered into preliminary negotiations with potential buyers.

- The Board expects negotiations to be finalised and the sale to be completed within twelve months from 31 December 2013.

Accordingly, the assets and liabilities related to BCL Group have been presented in the statement of financial position as "Assets of disposal group classified as held for sale" and "Liabilities of disposal group classified as held for sale" as at 31 December 2013, and its results are presented separately on profit or loss as "Loss from discontinued operation, net of tax" for the year then ended.

Statements of financial position disclosures

The major classes of assets and liabilities of BCL Group classified as held for sale and the related foreign currency translation reserves as at 31 December 2013 were as follows:

	RM'000
Assets:	
Property, plant and equipment	3,075
Other receivables – deposits for mine closure	55,042
Inventories	67,494
Other current assets	11
Cash and cash equivalents	57
Assets of disposal group classified as held for sale	125,679
Liabilities:	
Provisions	81,800
Trade and other payables	61,246
Liabilities of disposal group classified as held for sale	143,046
Net liabilities of disposal group classified as held for sale	(17,367)
Reserve:	
Foreign currency translation reserves	(6,969)

Statement of comprehensive income disclosures

The results of BCL Group for the years ended 31 December are as follow:

	2013 RM'000	2012 RM'000
Revenue	41,132	143,002
Loss from operations	(26,448)	(122,143)
Gross interest income	23	29
Gross interest expense	(705)	(3,106)
Loss before exceptional items	(27,130)	(125,220)
Exceptional items	-	(119,232)
Loss before tax	(27,130)	(244,452)
Income tax expense	(5,440)	(6,593)
Loss for the year	(32,570)	(251,045)

19. Interest-Bearing Loans and Borrowings

Group borrowings as at 31 December 2013 comprise the following:

	31.12.2013 RM'000
a) Short Term Borrowings (unsecured)	
Foreign currency trade finance	88,355
Bankers' acceptances	227,746
	316,101
Current portion of long term borrowings	27,952
	344,053

	31.12.2013 RM'000
b) Long Term Borrowings (unsecured)	
Term loan	24,623

Amount denominated in foreign currency	**'000**
Foreign currency trade finance (US dollar)	26,868
Long term borrowings (US dollar)	15,987

Foreign currency trade finance is utilized for working capital requirements involving purchases and sales of tin concentrates and tin metal denominated in US dollar.

Short term borrowings bear interest at rates ranging from 0.96% to 3.74% per annum for the Group and the Company (2012: 0.73% to 5.20% per annum for the Group; 0.73% to 3.97% per annum for the Company).

The long term borrowings which are repayable by quarterly and semi-annual instalments bear interest at rates of between 2.56% and 3.30% per annum for the Group and the Company (2012: 2.56% and 3.82% per annum for the Group; 2.56% per annum for the Company).

20. Derivative Financial Instruments

As at 31 December 2013, the Group had the following outstanding derivative financial instruments:-

Derivatives	Contract/ Notional Value RM'000	Fair Value RM'000	Fair Value Gain/(Loss) – Net of Tax RM'000
i. Interest Rate Swap Contracts			
- Less than one year	8,859	8,813	(34)
- 1 to 3 years	35,820	35,707	(85)
ii. Foreign Currency Forward Contracts			
- Less than 1 year	157,526	159,810	(1,713)

The interest rate swap contract and foreign currency forward contracts are all entered for hedging purposes.

During the current financial year-to-date, the Group has recognised a fair value loss net of tax of RM424,000 in its income statement.

21. Changes in Material Litigation

Since 31 December 2012, there was no new development on the outstanding material litigations as at 22 February 2014, the latest practicable date which is not earlier than 7 days from the date of issue of this quarterly report except as follows:

On 9 February 2011, the Penang High Court delivered a decision that the Company has to pay RM121,200, interest at the rate of 4% per annum from the date of claim to the date of judgment and further interest at 8% per annum after date of judgment to date of payment. This is in respect of a statement of claim received by the Company on 7 February 2006 from a party for RM1.28 million with interest at 8% p.a. from the date of summons to the date of settlement plus costs for an alleged cost overrun for the implementation of an Enterprise Resource Planning System. The Company paid the judgment sum, interest and costs amounting to RM145,108.47 to the party on 11 March 2011. The party filed an appeal to the Court of Appeal against the judgment of the Penang High Court allowing only part of its claim. The Court of Appeal had on 21 October 2013 heard the appeal by the party and the Company's cross-appeal and dismissed both the appeal and the cross-appeal with no order for costs. As such, the matter came to an end on 21 October 2013.

22. Material Change in the Quarterly Results as Compared with the Preceding Quarter

The Group recorded a profit of RM31.72 million before exceptional items for continuing operations in 4Q 2013 compared with a profit of RM7.75 million before exceptional items in 3Q 2013 mainly due to:

a. The Butterworth international smelting business and Rahman Hydraulic Tin recorded a higher profit of RM27.24 million (3Q 2013: RM14.42 million) and RM12.23 million (3Q 2013: RM7.20 million) before exceptional items respectively in 4Q 2013.

b. The associates and joint ventures recorded a net share of losses of RM3.71 million in 4Q 2013 (3Q 2013: RM12.67 million). The higher share of losses in 3Q 2013 was mainly due to provision for mine closure costs for the Rapu Rapu mine in the Philippines.

23. Review of Performance of the Company and its Principal Subsidiaries

Current Quarter 4Q 2013

Group revenue decreased by 40.6% to RM336.2 million in 4Q 2013 from RM565.7 million in 4Q 2012 due to lower sales quantity of refined tin.

The Group recorded a profit of RM31.72 million before exceptional items in 4Q 2013 compared with a profit of RM13.02 million before exceptional items in 4Q 2012.

The Butterworth international tin smelting business recorded a profit of RM27.24 million before exceptional items in 4Q 2013 (4Q 2012: RM14.25 million). The higher profit in 4Q 2013 was mainly due to higher average tin prices and higher profit from sales of by-product.

Rahman Hydraulic Tin mining operations recorded a profit of RM12.23 million in 4Q 2013 (4Q 2012: RM8.67 million) mainly due to higher average tin prices in 4Q 2013.

The associates and joint ventures recorded a net share of losses of RM3.71 million in 4Q 2013 (4Q 2012: net share of profit of RM4.20 million). This was mainly due to mine closure costs for the Rapu Rapu mine in the Philippines.

Current Financial Year-to-date

Group revenue decreased by 27.9% to RM1.58 billion for the year ended 31 December 2013 from RM2.19 billion in the previous year due to lower sales quantity of refined tin.

The Group recorded a profit of RM73.22 million before exceptional items for continuing operations for the year 2013 (2012: RM62.52 million).

The Butterworth international tin smelting business recorded a profit of RM65.14 million before exceptional items in 2013 (2012: RM56.61 million). The higher profit in 2013 was mainly due to higher average tin prices and higher profit from sales of by-product.

Rahman Hydraulic Tin mining operations recorded a profit of RM34.42 million in 2013 (2012: RM29.43 million) mainly due to higher average tin prices in 2013.

The associates and joint ventures recorded a net share of losses of RM19.72 million in 2013 (2012: net share of profit of RM5.36 million). This was mainly due to mine closure costs for the Rapu Rapu mine in the Philippines.

24. Current Year Prospects

Following the non-renewal of the CoW of PT Koba Tin, the Group has ceased all its mining operations in Indonesia. The operating environment remains difficult and challenging but barring any unforeseen circumstances, the Butterworth international smelting business and Rahman Hydraulic Tin mining operations are expected to continue to be profitable for the financial year ending 31 December 2014.

25. Earnings/(Loss) Per Share Attributable to Owners of the Company

	12 months ended 31.12.2013	12 months ended 31.12.2012 (restated*)
Profit from continuing operations (RM'000)	43,545	12,737
Loss from discontinued operation (RM'000)	(26,762)	(185,008)
Net profit/(loss) attributable to owners of the Company (RM'000)	16,783	(172,271)
Weighted average number of ordinary shares in issue ('000)	100,000	100,000
Basic:		
- from continuing operations (sen)	43.5	12.7
- from discontinued operation (sen)	(26.7)	(185.0)
Earnings/(Loss) per share (sen)	16.8	(172.3)

* restated for the reclassification of Bemban Corporation Limited Group including PT Koba Tin to discontinued operation.

26. Realised and Unrealised Profits/Losses

	Current Quarter Ended 31.12.2013 RM'0000	Preceding Quarter Ended 30.09.2013 RM'0000
Total (accumulated losses)/ retained profits of the Company and its subsidiaries:		
- Realised	(12,871)	123
- Unrealised	(2,724)	(10,028)
	(15,595)	(9,905)
Total share of (accumulated losses)/retained profits from associated companies:		
- Realised	(6,925)	(6,418)
- Unrealised	298	250
Total share of retained profits/(accumulated losses) from joint ventures:		
- Realised	22,742	25,552
- Unrealised	(11,541)	(11,101)
	(11,021)	(1,622)
Add: Consolidation adjustments	57,123	18,785
Retained profits as per financial statements	46,102	17,163

27. Dividend Payable

No dividend is declared for the quarter ended 31 December 2013.

By Order of the Board
Sharifah Faridah Abd Rasheed
Secretary

Kuala Lumpur
28 February 2014