

**A. Notes To The Interim Financial Report  
For The Year Ended 30 September 2013**

**A1. First-time adoption of Malaysian Financial Reporting Standards (“MFRSs”)**

The condensed consolidated interim financial statements for the year ended 30 September 2013 have been prepared in accordance with Malaysian Financial Reporting Standard (“MFRS”) 134: Interim Financial Reporting and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad (“Bursa Malaysia”). The condensed consolidated interim financial statements also comply with International Accounting Standard 34: Interim Financial Reporting issued by the International Accounting Standards Board (“IASB”). For the periods up to and including the year ended 30 September 2012, the Group prepared its financial statements in accordance with Financial Reporting Standards (“FRSs”).

As these are the Group’s first financial statements prepared in accordance with MFRSs, MFRS 1: First-Time Adoption of Malaysian Financial Reporting Standards (“MFRS 1”) has been applied.

The MFRSs are effective for the Group from 1 October 2012 and the date of transition to the MFRSs is 1 October 2011. At the transition date, the Group reviewed its accounting policies and considered the transitional options available under MFRS 1. The impact of the transition from FRSs to MFRSs is described in Note A2 (i) below.

**A2. Significant Accounting Policies**

The audited financial statements of the Group for the year ended 30 September 2012 were prepared in accordance with FRSs. As the requirements under FRSs and MFRSs that affect the Group are similar, the significant accounting policies adopted in preparing these condensed consolidated interim financial statements are consistent with those of the audited financial statements for the year ended 30 September 2012 except for the following:

**i) Application of MFRS 1**

**- Foreign Currency Translation Reserve**

Under FRSs, the Group recognised translation differences on foreign operations as a separate component of equity. Upon the adoption of MFRS 1, cumulative foreign currency translation differences for all foreign operations are deemed to be zero as at the date of transition to MFRSs.

Accordingly, at the date of transition to MFRSs, the cumulative foreign currency translation differences of RM1,043,000 (30 September 2012: RM1,043,000) were transferred to retained profits.

A2. Significant Accounting Policies (Cont'd.)

The reconciliation of equity reported in accordance with FRSs with that reported in accordance with MFRSs at 1 October 2011 and 30 September 2012 are provided below:

Reconciliation of equity as at 1 October 2011

<u>Group</u>	FRSs as at 1 October 2011 RM'000	Effect of adopting MFRS 1 RM'000	MFRSs as at 1 October 2011 RM'000
Translation reserve	1,043	(1,043)	-
Retained profits	24,212	1,043	25,255

Reconciliation of equity as at 30 September 2012

<u>Group</u>	FRSs as at 30 September 2012 RM'000	Effect of adopting MFRS 1 RM'000	MFRSs as at 30 September 2012 RM'000
Translation reserve	2,316	(1,043)	1,273
Retained profits	47,487	1,043	48,530

A2. Significant Accounting Policies (Cont'd)

ii) Adoption of the following revised MFRS and Amendments to MFRSs:

Effective for financial periods beginning on or after 1 January 2012

MFRS 124	Related Party Disclosures (revised)
Amendments to MFRS 1	Severe Hyperinflation and Removal of Fixed Dates for First Time Adopters
Amendments to MFRS 7	Disclosures – Transfer of Financial Assets
Amendments to MFRS 112	Deferred Tax – Recovery of Underlying Assets

Effective for financial periods beginning on or after 1 July 2012

Amendments to MFRS 101	Presentation of Items of Other Comprehensive Income
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Other than the implications as disclosed below, the adoption of the above revised MFRS and Amendments to MFRSs did not have any significant impact on the financial statements of the Group.

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

Amendments to MFRS 101: Presentation of Items of Other Comprehensive Income requires entities to separate items presented as other comprehensive income in the statement of other comprehensive income into two groups, based on whether or not they may be reclassified to income statement in the future.

The Group has complied with the above requirement in these interim financial statements. As the amendment affects presentation only, there is no impact to the Group's financial position or performance.

A3. MFRSs, Amendments to MFRSs and Issues Committee (“IC”) Interpretations yet to be effective

The Group has not adopted the following MFRSs, Amendments to MFRSs and IC Interpretations which have been issued but are not yet effective:

Effective for financial periods beginning on or after 1 January 2013

MFRS 10	Consolidated Financial Statements
MFRS 11	Joint Arrangements
MFRS 12	Disclosure of Interests in Other Entities
MFRS 13	Fair Value Measurement
MFRS 101	Presentation of Financial Statements (Annual Improvements 2009 - 2011 Cycle)
MFRS 116	Property, Plant and Equipment (Annual Improvements 2009 - 2011 Cycle)
MFRS 119	Employee Benefits (revised)
MFRS 127	Consolidated and Separate Financial Statements (revised)
MFRS 128	Investments in Associates and Joint Ventures (revised)
MFRS 132	Financial Instruments: Presentation (Annual Improvements 2009 - 2011 Cycle)
MFRS 134	Interim Financial Reporting (Annual Improvements 2009 - 2011 Cycle)
Amendments to MFRS 1	First-time Adoption to MFRS 1 – Government Loans
Amendments to MFRS 1	First-time Adoption to MFRS 1 (Annual Improvements 2009 - 2011 Cycle)
Amendments to MFRS 7	Financial Instruments: 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 Interest in Other Entities: Transition Guidance

A3. MFRSs, Amendments to MFRSs and Issues Committee (“IC”) Interpretations yet to be effective (Cont’d.)

Effective for financial periods beginning on or after 1 January 2013 (Cont’d.)

IC Interpretation 2	Members' Shares in Co-operative Entities and Similar Instruments (Annual Improvements 2009 - 2011 Cycle)
IC Interpretation 20	Stripping Costs in the Production Phase of a Surface Mine

Effective for financial periods beginning on or after 1 January 2014

Amendments to MFRS 10	Consolidated Financial Statements: Investment Entities
Amendments to MFRS 12	Disclosure of Interest in Other Entities: Investment Entities
Amendments to MFRS 127	Consolidated and Separate Financial Statements: Investment Entities
Amendments to MFRS 132	Financial Instruments: Presentation – 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)
Amendments to MFRS 7	Mandatory Effective Date of MFRS 9 and Transition Disclosures (Amendments to MFRS 9 (IFRS 9 issued by IASB in November 2009), MFRS 9 (IFRS 9 issued by IASB in October 2010) and MFRS 7)

A3. MFRSs, Amendments to MFRSs and Issues Committee (“IC”) Interpretations yet to be effective (Cont’d.)

MFRSs 11, 128, Amendments MFRSs 1, 11 and IC Interpretation 20 and IC Interpretation 2 contained in “Annual Improvements 2009 –2011 Cycle” (effective for financial periods on or after 1 January 2013) and Amendments to MFRSs 10, 12, 127 and 139 and IC Interpretation 21 (effective for financial periods on or after 1 January 2014) are not applicable to the Group.

The adoption of the other MFRSs and Amendments to MFRSs stated above is not expected to result in significant financial impact to the Group, except as disclosed below:

(a) MFRS 9: Financial Instruments

MFRS 9 replaces the guidance in MFRS 139, Financial Instruments: Recognition and Measurement on classification and measurement of financial assets. Upon adoption of MFRS 9, all financial assets will be measured at either fair value or amortised cost.

(b) MFRS 10: Consolidated Financial Statements

MFRS 10 replaces the requirements of MFRS 127 Consolidated and Separate Financial Statements and IC Interpretation 112 Consolidation - Special Purpose Entities and introduces a new single control model to determine which investee should be consolidated. MFRS 10 sets out the following three elements of control:

- (i) Power by investor over an investee;
- (ii) Exposure, or rights, to variable returns from investor's involvement with the investee; and
- (iii) The ability to use power over the investee to affect the amount of the investor's returns.

MFRS 10 includes detailed guidance to explain when an investor has control over the investee. MFRS 10 requires the investor to take into account all relevant facts and circumstances.

(c) 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 disclosure only.

A3. MFRSs, Amendments to MFRSs and Issues Committee (“IC”) Interpretations yet to be effective (Cont’d.)

(d) FRS 13: Fair Value Measurement

MFRS 13 aims to improve consistency and reduce complexity by providing a precise definition of fair value and a single source of fair value measurement and disclosure requirements for use across MFRSs. The requirements do not extend the use of fair value accounting but provide guidance on how to measure fair value when fair value is required or permitted by other standards.

Other than MFRS 12 which affects disclosure only, the Group is currently assessing the financial impact of adopting MFRSs 9, 10 and 13.

A4. Audit Qualification of the Preceding Annual Financial Statements

There was no qualification in the audit report of the preceding annual financial statements of the Group.

A5. Seasonality or Cyclical of Operations

The businesses of the Group are not subject to seasonal or cyclical fluctuations.

A6. Unusual Items affecting assets, liabilities, equity, net income or cash flows

There were no unusual items that affected the assets, liabilities, equity, net income or cash flows of the Group for the period under review except for those disclosed in Note A2 and A12.

A7. Change in Estimates

There were no changes in estimates of amounts reported in prior periods that have a material effect in the period under review.

A8. Issuances, Repurchases, Resale and Repayments of Debts and Equity Securities

(i) Issuance of shares

There was no new issuance of ordinary shares.

(ii) Share buy-back

On 6 March 2013, the shareholders approved the renewal of the Company's plan to purchase its own ordinary shares.

During the financial year, the Company purchased 1,745,700 of its issued ordinary shares of RM0.50 each fully paid from the open market at an average price of RM1.35 per share for a total consideration of RM2,350,013. The purchase was financed by internally generated funds. These shares are held as treasury shares in accordance with Section 67A of the Companies Act, 1965.

Of the total 245,954,000 issued and fully paid ordinary shares of RM0.50 each as at 30 September 2013, 3,349,700 (RM3,813,685) are held as treasury shares by the Company. The number of outstanding ordinary shares in issue and fully paid are therefore 242,604,300 ordinary shares of RM0.50 each.

(iii) There were no issuances or repayments of debt securities during the period ended other than issuance of Sub Notes as disclosed in Note B8.



**A9. Dividends Paid**

In respect of financial year ended 30 September 2012:

- (i) A sixth interim dividend of 1.00 sen per share less tax at 25% amounting to RM1,833,000 was paid on 28 November 2012.

In respect of financial year ending 30 September 2013:

- (i) A first interim dividend of 2.50 sen per share less tax at 25% amounting to RM4,581,000 was paid on 31 December 2012.
- (ii) A second interim dividend of 1.20 sen per share less tax at 25% amounting to RM2,192,000 was paid on 8 March 2013.
- (iii) A third interim dividend of 1.20 sen per share less tax at 25% amounting to RM2,192,000 was paid on 10 May 2013.
- (iv) A special dividend of (a) 15.17 sen per share less tax at 25% and (b) tax exempt dividend of 3.82 sen per share, totalling RM37,013,000 was paid on 25 June 2013.
- (v) A fourth interim single tier dividend of 0.80 sen per share amounting to RM1,946,000 was paid on 21 August 2013.

**A10. Segment Information**

Year To Date 30 September 2013	Insurance RM'000	Information Technology RM'000	Investment Holding RM'000	Others RM'000	Adjustments		Group RM'000
					Consolidation RM'000	Other RM'000	
<b>REVENUE</b>							
External sales	553,160	7,675	2,574	8	-	-	563,417
Inter-segment sales	256	13,677	64,953	214	(79,100)		-
Total segment Revenue	553,416	21,352	67,527	222	(79,100)	-	563,417
<b>RESULTS</b>							
Segment profit before tax after accounting for :	70,368	70	262,771	384	(94,313)	(173,545) #	65,735
Interest income	-	21	-	36	-	-	57
Finance cost	(5,500)	(1,015)	(3,241)	-	3,841	-	(5,915)
Depreciation	(1,070)	(495)	(132)	-	29	-	(1,668)
Amortisation	(52)	(193)	(8)	-	16	-	(237)
Other non cash items	(1,752)	(901)	25,752	(361)	(24,445)	-	(1,707)

# The Group's gain in divestment of a subsidiary amounting to RM173,545,000 was reflected in the Group's retained profits as disclosed in the Condensed Consolidated Statements of Changes in Equity, in accordance with MFRS 127 – Consolidated and Separate Financial Statements.

A11. Material Events Subsequent to End of Reporting Period

There were no material events subsequent to the end of the period reported up to 28 November 2013.

A12. Effect of Changes in Composition of the Group

There were no changes in the composition of the Group for the financial year ended 30 September 2013 except for the following:

- (i) The divestment of 49% equity interest in Pacific & Orient Insurance Co. Berhad to Sanlam Emerging Markets Proprietary Limited for a cash consideration of RM270,000,000 which had been completed on 17 May 2013. (Further details of the divestment are disclosed in Note A15) and
- (ii) The incorporation of a wholly-owned subsidiary company, Pacific & Orient Properties Limited (“POPL”) in England on 7 May 2013, with a paid-up share capital of GBP 5 comprising 5 ordinary shares of GBP 1 each. The intended principal activities of POPL are investment, development and dealings in properties.

A13. Changes in Contingent Assets and Contingent Liabilities

The Group does not have any contingent assets since financial year ended 30 September 2012.

Details of the Group’s contingent liabilities are as follows:

	<u>Year To Date</u>	
	<u>30.09.2013</u>	<u>30.09.2012</u>
	RM’000	RM’000
Performance guarantees - secured	<u>308</u>	<u>242</u>

A14. Risk-Based Capital (“RBC”) Framework of the Insurance Subsidiary

As at 30 September 2013, the insurance subsidiary has a capital adequacy ratio in excess of the minimum requirement as stipulated in the RBC Framework.

A15. Significant Event

During the financial year, the Company had divested 49% of equity interest in Pacific & Orient Insurance Co. Berhad to Sanlam Emerging Markets Proprietary Limited. The divestment was completed on 17 May 2013 ("Completion Date"). This resulted in a gain to the Group of RM173,545,000, derived as follows:

	Group RM'000
Sale proceeds	270,000
Less: divestment costs	<u>(6,672)</u>
Net cash inflow	263,328
Adjustments:	
- 49% interest in net assets of POI at Completion Date	(109,760)
- Realisation of merger reserve	<u>19,977</u>
Gain on divestment	<u>173,545</u>

At the Group, the divestment is treated as a divestment of equity interest in Pacific & Orient Insurance Co. Berhad with no loss of control hence the gain on divestment is recorded in the Group retained profits in accordance with the applicable MFRSs.

**B. Additional Notes Pursuant To The Main Market Listing Requirements of BMSB  
For The Year Ended 30 September 2013**

B1. Review of Results

Current Quarter

Group revenue was RM142,384,000 compared to RM141,236,000 in the corresponding quarter of the last financial year. Profit before tax of RM22,588,000 was reported compared to RM25,304,000 in the corresponding quarter of the last financial year.

Insurance segment – Revenue decreased by RM1,367,000 for the current quarter compared to the corresponding quarter of the last financial year. The decrease in revenue was primarily due to lower gross premium. Pre-tax profit decreased by RM4,903,000 for the current quarter compared to the corresponding quarter of the last financial year. In the corresponding quarter of the last financial year, a write back in allowance for impairment of insurance receivables of RM5,708,000 was recorded as compared to an allowance of RM158,000 in the current quarter.

Information technology (IT) segment - Revenue from external parties increased by RM923,000 for the current quarter compared to the corresponding quarter of the last financial year, principally due to the increase in software sales. However, pre-tax loss increased by RM2,101,000 for the current quarter compared to the corresponding quarter of the last financial year, largely due to the increase in costs.

B1. Review of Results (Cont'd.)

Year to Date

Group revenue was RM563,417,000 compared to RM561,794,000 in the last financial year. Profit before tax of RM65,735,000 was reported compared to RM50,610,000 in the last financial year.

Insurance segment – Revenue decreased by RM3,212,000 for the current financial year compared to the last financial year. The decrease in revenue was primarily due to lower gross premium. However, pre-tax profit increased by RM7,685,000 for the current financial year compared to the last financial year. This was largely due to lower allowance for impairment of insurance receivables for the current financial year compared to a one-off impairment loss arising from the commutation of a reinsurance contract with a reinsurer in the last financial year.

IT segment – Revenue from external parties increased by RM2,331,000 for the current financial year compared to the last financial year, principally due to the increase in software sales. However, pre-tax loss increased by RM1,239,000 for the current financial year compared to the last financial year, largely due to the increase in costs.

B2. Comparison With Immediate Preceding Quarter's Results

Group revenue of RM142,384,000 was higher than RM138,497,000 reported in the immediate preceding quarter. Profit before tax of RM22,588,000 was reported compared to RM11,689,000 in the immediate preceding quarter.

Insurance segment – Revenue increased by RM2,424,000 for the current quarter compared to the immediate preceding quarter. This was mainly attributable to higher gross premium. Profit before tax increased by RM12,128,000 for the current quarter compared to the immediate preceding quarter as a result of better underwriting results arising from profit commission earned under an arrangement with a reinsurer.

IT segment – Revenue from external parties increased by RM813,000 for the current quarter compared to the immediate preceding quarter. This was mainly attributable to higher software sales and customisation revenue. However, pre-tax loss increased by RM1,771,000 for the current quarter compared to the immediate preceding quarter, primarily due to the increase in costs.

**B3. Current Year Prospects**

The global financial market continues to be volatile. The performance of the local financial market is expected to move in tandem with the developments of the overseas financial markets.

The Malaysian insurance business environment continues to be competitive and challenging, mainly due to the consolidation of the insurance industry and keen competition. With the continuing emphasis of profitable business, the Board expects the performance of the insurance segment for the financial year ending 30 September 2014 to be satisfactory.

The IT segment remains extremely competitive. Nevertheless, amid this environment, the IT segment is expected to maintain a steady trend in its long term growth with continued focus in providing quick and attentive service to retain its major clients.

In view of the above and barring unforeseen circumstances, the Board expects the Group's performance for the financial year ending 30 September 2014 to be satisfactory.

**B4. Profit Forecast and Profit Guarantee**

No forecast has been issued by the Group for the period ended 30 September 2013.

**B5. Taxation**

The taxation figures include the following:

	Quarter Ended 30.09.2013 RM'000	Year to Date 30.09.2013 RM'000
Income tax:		
Current year's provision		
- Malaysian tax	3,887	12,859
- Foreign tax	-	26
- Under provision in prior years	-	428
	<hr/>	<hr/>
	3,887	13,313
Deferred tax:		
- Transfer to deferred taxation	(1,826)	1,507
- Over provision in prior years	890	796
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	2,951	15,616
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The effective rates of taxation of the Group for the quarter and year to date are lower than the statutory rate of taxation, mainly due to double tax deduction pertaining to payment of the insurance subsidiary company's share of contribution to Malaysian Motor Insurance Pool's (MMIP) cash call.

**Pacific & Orient Berhad**  
(Company No: 308366-H)

B6. Status of Corporate Proposal

As at 28 November 2013 there were no corporate proposals announced but not completed.

B7. Status of utilisation of proceeds

The divestment of 49% of the Company's equity interest in Pacific & Orient Insurance Co. Berhad to Sanlam Emerging Markets Proprietary Limited, for a cash consideration of RM270,000,000 was completed on 17 May 2013.

As at 30 September 2013, the Company had utilised the proceeds from the divestment as follows: -

Purpose	Proposed Utilisation RM'000	Actual Utilisation RM'000	Intended Timeframe for Utilisation RM'000	Deviation RM'000	Deviation %
Payment of special dividend	37,000	37,013	Within 3 months	(13)	(0.04)
Repayment of bank borrowings	48,000	48,000	Within 3 months	-	-
Investments to be identified <sup>(1)</sup>	150,000	-	Within 24 months	150,000	100.00
Working capital <sup>(2)</sup>	28,300	1,458	Within 24 months	26,812	94.74
Defraying expenses incidental to the Divestment	6,700	6,672	Within 3 months	28	0.42
	<u>270,000</u>	<u>93,173</u>		<u>176,827</u>	

Note:

(1) The Board is still actively exploring and identifying investment opportunities for the Group.

(2) Working capital is for the Group's operating and administrative expenses.

**B8. Group Borrowings\***

	As At 30.09.2013 RM'000
Long term	
a. Secured	948
b. Unsecured <sup>(1)</sup>	33,566
Short term	
a. Secured	807
b. Unsecured	-
Foreign currency borrowings	-

\* Includes hire purchase creditors of RM1,555,000 of which RM948,000 is long term and RM607,000 is short term.

(1) Long term unsecured borrowings relate to Sub Notes with nominal value of RM35,000,000 net of discount and transaction costs, issued by the insurance subsidiary company to a third party.

**B9. Material Litigation**

As at 30 September 2013 there was no material litigation against the Group other than those arising in the normal course of the insurance subsidiary's business.

**B10. Dividends Declared**

- (i) A fourth interim single tier dividend of 0.80 sen per share was declared on 19 July 2013 in respect of the current financial year, paid on 21 August 2013.
- (ii) A fifth interim single tier dividend of 1.50 sen per share was declared on 9 October 2013 in respect of the current financial year, paid on 13 November 2013. This dividend has not been reflected in the financial statements for the current financial year but it will be accounted for in equity as an appropriation of retained profits for the financial year ending 30 September 2014.

(previous corresponding quarter: 4.00 sen per share less tax at 25%)

The total dividend for the current financial year to date was 26.19 sen per share (comprising 20.07 sen per share less tax at 25% and tax exempt dividend of 6.12 sen per share). (2012: 8.40 sen per share less tax at 25%.)



**Pacific & Orient Berhad**  
(Company No: 308366-H)

B11. Earnings Per Share

		Quarter Ended		Year To Date	
		30.09.2013	30.09.2012	30.09.2013	30.09.2012
Profit for the period (A)	(RM'000)	9,122	20,373	36,909	36,865
Weighted average number of ordinary shares in issue (B)	('000)	242,940	244,350	243,604	245,062
Earnings per share:					
Basic (A÷B)	(sen)	3.75	8.34	15.15	15.04

There were no dilutive potential ordinary shares as at the end of the reporting period.

B12. Profit For The Period

	Quarter Ended 30.09.2013 RM'000	Year To Date 30.09.2013 RM'000
Profit for the period is arrived at after charging:		
Interest expense	736	5,667
Depreciation of property, plant and equipment	435	1,668
Amortisation of intangible assets	62	233
Amortisation of prepaid land lease payments	1	4
Impairment loss on available-for-sale financial assets	462	929
Allowance for impairment of:		
- insurance receivables	290	760
- trade receivables	28	28
Write back of allowance for impairment of:		
- insurance receivables	(131)	(131)
- trade receivables	(5)	(5)
Loss on disposal of property, plant and equipment	-	40
and after crediting:		
Other operating income:		
Interest income	32	57
Rental income	-	4
Gain on disposal of quoted investments	-	3,248
Gain on disposal of unquoted investments	-	199
Gain on disposal of investment properties	-	5
Realised and unrealised foreign exchange gain (net)	1,077	2,623

There were no (i) gain or loss on derivatives and (ii) exceptional items for the current quarter and year to date ended 30 September 2013.

B13. Disclosure of Realised and Unrealised Profits

	As at 30.09.2013 RM'000	As at 30.09.2012 RM'000
Total retained profits of the Group:		
- Realised	246,252	36,445
- Unrealised	2,918	2,236
	<hr/> 249,170	<hr/> 38,681
Consolidation adjustments	(39,943)	9,849
Total retained profits as per statement of financial position of the Group	<hr/> 209,227	<hr/> 48,530

The determination of realised and unrealised profits is based on Guidance of 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 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  
SOO HAN YEE  
YONG KIM FATT  
Company Secretaries  
Kuala Lumpur

28 November 2013