



**EDEN INC. BERHAD**

(Co. No. 36216-V)  
(Incorporated in Malaysia)

**CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS  
FOR THE QUARTER AND YEAR-TO-DATE ENDED 31 MARCH 2013**

**EDEN INC. BERHAD (36216-V)**  
(Incorporated in Malaysia)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME  
FOR THE QUARTER AND YEAR-TO-DATE ENDED 31 MARCH 2013**

	Note	Individual Quarter		Cumulative Quarter	
		2013 Current quarter ended 31-Mar (RM'000)	2012 Corresponding quarter ended 31-Mar (RM'000) (restated)	2013 Current year-to-date ended 31-Mar (RM'000)	2012 Corresponding year-to-date ended 31-Mar (RM'000) (restated)
<b>Revenue</b>	4	22,860	22,635	22,860	22,635
Cost of sales		(12,630)	(14,296)	(12,630)	(14,296)
<b>Gross profit</b>		<b>10,230</b>	<b>8,339</b>	<b>10,230</b>	<b>8,339</b>
Other income		3,299	4,652	3,299	4,652
Administrative expenses		(8,976)	(7,480)	(8,976)	(7,480)
Selling and marketing expenses		(503)	(764)	(503)	(764)
Other expenses		(1,083)	(1,071)	(1,083)	(1,071)
<b>Operating profit</b>		<b>2,967</b>	<b>3,676</b>	<b>2,967</b>	<b>3,676</b>
Finance costs		(2,778)	(3,251)	(2,778)	(3,251)
Share of profit of associates		-	-	-	-
<b>Profit before tax</b>	4, 5	<b>189</b>	<b>425</b>	<b>189</b>	<b>425</b>
Income tax expense	21	(1,408)	(187)	(1,408)	(187)
<b>(Loss)/profit net of tax</b>		<b>(1,219)</b>	<b>238</b>	<b>(1,219)</b>	<b>238</b>
<b>Other comprehensive income:</b>					
Foreign currency translation reserve		(10)	-	(10)	-
<b>Total comprehensive (expense)/income for the year</b>		<b>(1,229)</b>	<b>238</b>	<b>(1,229)</b>	<b>238</b>
<b>(Loss)/profit attributable to:</b>					
Owners of the parent		(1,141)	158	(1,141)	158
Non-controlling interests		(78)	80	(78)	80
		<b>(1,219)</b>	<b>238</b>	<b>(1,219)</b>	<b>238</b>
<b>Total comprehensive (expense)/income attributable to:</b>					
Owners of the parent		(1,151)	158	(1,151)	158
Non-controlling interests		(78)	80	(78)	80
		<b>(1,229)</b>	<b>238</b>	<b>(1,229)</b>	<b>238</b>
<b>(Loss)/earnings per share attributable to owners of the parent (sen per share)</b>					
- Basic	29	(0.37)	0.05	(0.37)	0.05
- Diluted		N/A	N/A	N/A	N/A

The Unaudited Condensed Consolidated Statements of Comprehensive Income should be read in conjunction with the audited financial statements for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.

**EDEN INC. BERHAD (36216-V)**  
(Incorporated in Malaysia)

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF FINANCIAL POSITION**  
**AS AT 31 MARCH 2013**

	Note	As At 31 Mar 2013 RM'000 (Unaudited)	As At 31 Dec 2012 RM'000 (Audited)
<b>Assets</b>			
<b>Non-current assets</b>			
Property, plant and equipment	10	181,499	185,934
Investment properties		191,130	191,130
Land use rights		500	500
Finance lease receivables		14,248	14,374
Intangible assets		4,217	4,219
Investments in associates		610	860
Other investments		8	8
Deferred tax assets		49,876	50,600
		<u>442,088</u>	<u>447,625</u>
<b>Current assets</b>			
Inventories		16,741	17,684
Trade and other receivables		65,293	62,666
Finance lease receivables		505	505
Other current assets		5,993	1,205
Cash and bank balances		22,418	28,079
		<u>110,950</u>	<u>110,139</u>
Non-current assets classified as held for sale	13	225	225
		<u>111,175</u>	<u>110,364</u>
<b>Total assets</b>		<b><u>553,263</u></b>	<b><u>557,989</u></b>
<b>Equity and liabilities</b>			
<b>Current liabilities</b>			
Loans and borrowings	25	32,436	30,356
Deferred income		5,824	6,146
Trade and other payables		26,826	34,250
		<u>65,086</u>	<u>70,752</u>
<b>Net current assets</b>		<u>46,089</u>	<u>39,612</u>
<b>Non-current liabilities</b>			
Loans and borrowings	25	152,602	148,861
Deferred income		37,099	38,476
Deferred tax liabilities		4,088	4,283
		<u>193,789</u>	<u>191,620</u>
<b>Total liabilities</b>		<u>258,875</u>	<u>262,372</u>
<b>Net assets</b>		<u>294,388</u>	<u>295,617</u>
<b>Equity attributable to the owners of the parent</b>			
Share capital		311,362	311,362
Other reserves		(4)	6
Accumulated losses		(21,254)	(20,113)
		<u>290,104</u>	<u>291,255</u>
<b>Non-controlling interests</b>		<u>4,284</u>	<u>4,362</u>
<b>Total equity</b>		<u>294,388</u>	<u>295,617</u>
<b>Total equity and liabilities</b>		<b><u>553,263</u></b>	<b><u>557,989</u></b>
Net assets per share (RM)		0.95	0.95

The Unaudited Condensed Consolidated Statements of Financial Position should be read in conjunction with the audited financial statements for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.

**EDEN INC. BERHAD (36216-V)**  
*(Incorporated in Malaysia)*

**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY  
 FOR THE QUARTER AND YEAR-TO-DATE ENDED 31 MARCH 2013**

	----- Attributable to the owners of the parent -----					Non-controlling interests RM'000
	Equity, total RM'000	Equity, attributable to the owners of the parent total RM'000	Share capital RM'000	Other reserves RM'000	Accumulated losses RM'000	
<b>At 1 January 2012</b>	284,865	280,568	311,362	(26)	(30,768)	4,297
Total comprehensive income	238	158	-	-	158	80
<b>At 31 March 2012</b>	<b>285,103</b>	<b>280,726</b>	<b>311,362</b>	<b>(26)</b>	<b>(30,610)</b>	<b>4,377</b>
<b>At 1 January 2013</b>	295,617	291,255	311,362	6	(20,113)	4,362
Total comprehensive expense	(1,229)	(1,151)	-	(10)	(1,141)	(78)
<b>At 31 March 2013</b>	<b>294,388</b>	<b>290,104</b>	<b>311,362</b>	<b>(4)</b>	<b>(21,254)</b>	<b>4,284</b>

The Unaudited Condensed Consolidated Statements of Changes in Equity should be read in conjunction with the audited financial statements for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.

**EDEN INC. BERHAD (36216-V)**  
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**UNAUDITED CONDENSED CONSOLIDATED STATEMENTS OF CASH FLOWS  
FOR THE QUARTER AND YEAR-TO-DATE ENDED 31 MARCH 2013**

	3 months ended	
	31 Mar 2013 RM'000	31 Mar 2012 RM'000 (restated)
<b>Cash flows from operating activities</b>		
Profit before tax	189	425
Adjustments for:		
Interest income	(880)	(346)
Interest expense	2,778	3,251
Net fair value adjustment on investment properties	-	(2,000)
Depreciation and amortisation	4,790	4,661
Amortisation of deferred income	(1,699)	(1,820)
Operating cash flows before changes in working capital	5,178	4,171
<u>Changes in working capital</u>		
Decrease in inventories	943	3,238
Increase in trade and other receivables	(2,439)	(3,960)
Decrease in trade and other payables	(7,607)	(12,498)
Net movement in related parties	(4,149)	-
Total changes in working capital	(13,252)	(13,220)
Cash used in operating activities	(8,074)	(9,049)
Taxation paid	(1,408)	(187)
Interest paid	(2,778)	(3,251)
<b>Net cash used in operating activities</b>	(12,260)	(12,487)
<b>Cash flows from investing activities</b>		
Purchase of property, plant and equipment	(353)	(494)
Dividend received from associate	250	-
Interest received	880	346
<b>Net cash generated from/(used in) investing activities</b>	777	(148)
<b>Cash flows from financing activities</b>		
Increase of deposits with licensed banks and financial institution	(46)	(84)
Drawdown of Ijarah term loan/Sukuk Musharakah	15,000	80,000
Repayment of Al-Bai 'Bithaman Ajil ("ABBA") serial bonds	-	(68,000)
Net repayment of loans and borrowings	(9,941)	(14,065)
Net changes in bankers acceptances	499	1,198
<b>Net cash generated from/(used in) financing activities</b>	5,512	(951)
Net decrease in cash and cash equivalents	(5,971)	(13,586)
Cash and cash equivalents at start of period	20,537	23,099
<b>Cash and cash equivalents at end of period</b>	<b>14,566</b>	<b>9,513</b>
<b>Cash and cash equivalents comprise the following:</b>		
Cash and bank balances	22,418	20,699
Deposits with licensed banks and financial institution	(2,880)	(6,380)
Bank overdraft	(4,972)	(4,806)
	<b>14,566</b>	<b>9,513</b>

The Unaudited Condensed Consolidated Statements of Cash Flows should be read in conjunction with the audited financial statements for the year ended 31 December 2012 and the accompanying explanatory notes attached to the interim financial statements.

**NOTES TO THE CONDENSED CONSOLIDATED INTERIM FINANCIAL STATEMENTS  
FOR THE QUARTER AND YEAR-TO-DATE ENDED 31 MARCH 2013**

**Part A – Explanatory Notes Pursuant to MFRS 134**

**1. Basis of Preparation**

The condensed consolidated interim financial statements have been prepared in accordance with Malaysian Financial Reporting Standards (“MFRS”) 134 *Interim Financial Reporting* and paragraph 9.22 of the Listing Requirements of Bursa Malaysia Securities Berhad. These condensed consolidated interim financial statements also comply with IAS 34 Interim Financial Reporting issued by the International Accounting Standards Board.

The condensed consolidated interim financial statements should be read in conjunction with the audited financial statements for the year ended 31 December 2012.

The explanatory notes attached to the condensed consolidated interim financial statements 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 year ended 31 December 2012.

**2. Significant Accounting Policies**

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 31 December 2012.

The adoption of the MFRSs and Amendments to MFRSs that came into effect on 1 January 2013 did not have any material impact on the condensed consolidated interim financial statements upon their initial application.

**3. Auditors’ Report on Preceding Annual Financial Statements**

The auditors’ report on the financial statements for the year ended 31 December 2012 was not subjected to any qualification.

**4. Segment Information**

	3 months ended		3 months ended	
	31.03.2013 RM'000	31.03.2012 RM'000	31.03.2013 RM'000	31.03.2012 RM'000
<b>Segment Revenue</b>				
Revenue from continuing operations:				
Energy Sector	11,056	10,187	11,056	10,187
F&B and Tourism Sector	6,772	6,313	6,772	6,313
Manufacturing Sector	5,036	6,158	5,036	6,158
Investment Sector	1,071	851	1,071	851
Total revenue including inter-segment sales	23,935	23,509	23,935	23,509
Elimination of inter-segment sales	(1,075)	(874)	(1,075)	(874)
<b>Total</b>	<b>22,860</b>	<b>22,635</b>	<b>22,860</b>	<b>22,635</b>

#### 4. Segment Information (cont'd.)

	3 months ended		3 months ended	
	31.03.2013 RM'000	31.03.2012 RM'000	31.03.2013 RM'000	31.03.2012 RM'000
<b>Segment Results</b>				
Results from continuing operations:				
Energy Sector	1,429	(31)	1,429	(31)
F&B and Tourism Sector	795	386	795	386
Manufacturing Sector	(262)	252	(262)	252
Investment Sector	(1,772)	(225)	(1,772)	(225)
	190	382	190	382
Eliminations	(1)	43	(1)	43
<b>Total</b>	<b>189</b>	<b>425</b>	<b>189</b>	<b>425</b>

#### 5. Profit Before Tax

Included in the profit before tax are the following items:

	3 months ended		3 months ended	
	31.03.2013 RM'000	31.03.2012 RM'000	31.03.2013 RM'000	31.03.2012 RM'000
Interest income	(880)	(346)	(880)	(346)
Interest expense	2,778	3,251	2,778	3,251
Depreciation and amortisation	4,790	4,661	4,790	4,661
Amortisation of deferred income	(1,699)	(1,820)	(1,699)	(1,820)
Net gain from fair value adjustment of investment properties	-	(2,000)	-	(2,000)

#### 6. 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 financial period ended 31 March 2013.

#### 7. Changes in Estimates

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

#### 8. Comments about Seasonal or Cyclical Factors

There were no seasonal or cyclical effects for the Energy and Manufacturing Sector. However, the performance of Food & Beverages and Tourism Sector is affected positively by the major festivals and school holidays.

**9. Dividends Paid**

There was no dividend paid to the shareholders for the current financial period to date.

**10. Carrying Amount of Revalued Assets**

The carrying amount of property, plant and equipment is recorded at cost and has been brought forward without amendment from the financial statements for the year ended 31 December 2012.

**11. Debt and Equity Securities**

There were no issuance and repayment of debt and equity securities, share buy-backs, share cancellation, shares held as treasury shares and resale of treasury in the current quarter.

**12. Changes in Composition of the Group**

There were no changes in the composition of the Group during the current quarter under review.

**13. Non-Current Assets Classified as Held for Sale**

The non-current assets classified as held for sale as at the reporting date are as follows:

<b>Assets</b>	<b>As at 31.03.2013 RM'000</b>	<b>As at 31.12.2012 RM'000</b>
Property, plant and equipment	65	65
Investment property	160	160
	<hr/>	<hr/>
	225	225
	<hr/>	<hr/>

The Group had entered into a Sale and Purchase Agreement on 24 April 2012 with a third party for the disposal of two apartments; namely the Lily and Ixora apartment for a total cash consideration of RM320,000. Whilst, we have obtained the necessary consent for the Ixora apartment which is pending registration at the land office, we have yet to obtain the consent for the Lily apartment.



**14. Capital Commitments**

The amount of commitments for the purchase of property, plant and equipment not provided for in the interim financial statements as at 31 March 2013 and 31 December 2012 are as follows:

	<b>As at 31.03.2013 RM'000</b>	<b>As at 31.12.2012 RM'000</b>
<b>Capital expenditure</b>		
Approved but not contracted for:		
Property, plant and equipment	5,085	2,181

**15. Related party transactions**

The following table provides information on the transactions which have been entered into with related parties during the period ended 31 March 2013 and 31 March 2012:

	<b>3 months ended</b>		<b>3 months ended</b>	
	<b>31.03.2013 RM'000</b>	<b>31.03.2012 RM'000</b>	<b>31.03.2013 RM'000</b>	<b>31.03.2012 RM'000</b>
Affiliated company:				
Operating fees	1,901	1,458	1,901	1,458
Associates:				
Sale of products	477	1,034	477	1,034
Purchase of products	65	94	65	94

**16. Material Events Subsequent to the Reporting Period**

There were no material events subsequent to the end of the interim period reported which have not been reflected in the financial statements.

**Part B – Explanatory Notes Pursuant to Appendix 9B of the Listing Requirements of Bursa Malaysia Securities Berhad**

**17. Performance Review**

For the current quarter ended 31 March 2013 (“1Q 2013”), the Group recorded revenue of RM22.86million against the preceding corresponding quarter ended 31 March 2012 (“1Q 2012”) of RM22.64million, a slight increase of 1% contributed by Energy Sector as well as the F&B and Tourism Sector. However, these increases were affected by lower export sales registered by the Manufacturing Sector. The Group recorded lower Profit Before Tax (“PBT”) of RM0.19million, as compared to PBT of RM0.43million recorded in 1Q 2012. The changes in revenue and PBT were attributable to the following:-

**Energy Sector:** In the current quarter; the revenue generated of RM11.06million was higher by 9% against RM10.19million registered in 1Q 2012. The PBT at RM1.43million a turnaround from Loss Before Tax (“LBT”) of RM0.03million registered in 1Q 2012 due to better profit margin registered by Stratavest Sdn Bhd despite lower revenue generated by Musteq Hydro Sdn Bhd mainly due to lower rainfall at the catchment area and unscheduled breakdowns. In addition, the sector incurred a one-off restructuring expenses amounting to RM1.25million in 1Q 2013.

**Food & Beverage and Tourism Sector:** The sector recorded an increase in revenue of 7% increase to RM6.77million from RM6.31million recorded in 1Q 2012. The PBT registered an increase of RM0.41million from RM0.39million in 1Q 2012. This was mainly due to an improvement in revenue resulted from higher number of catering functions.

**Manufacturing Sector:** The sector recorded a LBT of RM0.26million as compared to PBT of RM0.25million recorded in 1Q 2012. This is due to lower revenue registered during the quarter of RM5.04million, a reduction of 18% against RM6.16million in 1Q 2012, arising from lower export sales to Middle East and the sales mainly generated from lower profit margin products in the current quarter.

**18. Comment on Material Change in Profit Before Taxation (“PBT”)**

The Group recorded a PBT of RM0.19million for the current quarter under review, compared to the PBT of RM11.21 million for the preceding quarter ended 31 December 2012 (“4Q 2012”). The negative variance was mainly due to absence of gain in fair value of investment property and reversal of provision on entertainment duty that was recognised in 4Q 2012. In addition, there is a one-off restructuring expenses incurred in the quarter under review.

**19. Commentary on Prospects**

The Energy Sector expects to increase the profitability from Stratavest Sdn Bhd (Libaran Power Station) arising from new fuel supply arrangement. However, its profitability may be affected if the dry season prolongs at the Kenerong catchment area.

The F&B and Tourism Sector expects to contribute positively to the Group via strong domestic demand for its catering services and steady tourist arrivals to Langkawi.

The Manufacturing Sector expects to improve its export and local sales in the coming quarters and from its new product line.

**20. Profit Forecast or Profit Guarantee**

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

**21. Income Tax Expense**

	3 months ended		3 months ended	
	31.03.2013	31.03.2012	31.03.2013	31.03.2012
	RM'000	RM'000	RM'000	RM'000
Current tax:				
Malaysian income tax	(777)	(82)	(777)	(82)
Deferred tax	(631)	(105)	(631)	(105)
Total income tax expense	<u>(1,408)</u>	<u>(187)</u>	<u>(1,408)</u>	<u>(187)</u>

The effective tax rates for the year was higher than the statutory tax rate of 25% principally due to the losses of certain subsidiaries which cannot be set off against taxable profits made by other subsidiaries, and certain expenses which are not deductible for tax purposes.

**22. Sale of Unquoted Investments and Properties**

There were no sales of unquoted investments and properties in the current quarter under review.

**23. Quoted Securities**

There was no purchase or disposal of quoted securities in the current quarter under review.

**24. Corporate Proposals**

There were no corporate proposals in the current quarter under review.

**25. Loans and Borrowings**

Group borrowings and debt securities as at 31 March 2013 and 31 December 2012 denominated in Ringgit Malaysia were:

	As at	As at
	31.03.2013	31.12.2012
	RM'000	RM'000
<b>Short term borrowings</b>		
Secured	32,436	30,356
<b>Long term borrowings</b>		
Secured	152,602	148,861
	<u>185,038</u>	<u>179,217</u>

Included in the short term borrowings are bank overdrafts amounting to RM4.97 million (31 December 2012: RM4.71 million).

## **26. Off Balance Sheet Financial Instruments**

There were no financial instruments with off balance sheet risk in the current quarter under review.

## **27. Changes in Material Litigations**

As at the reporting date, there were no changes in material litigations, except for the following pending material litigations since the last annual reporting date of 31 December 2012:

- i) In the Court of Appeal of Malaysia  
Civil Appeal No. K-02-2216-9/2012  
DFZ Duty Free (Langkawi) Sdn Bhd v Eden Inc Berhad  
*[originally filed as Alor Setar High Court Suit No. 22-158-2011  
DFZ Duty Free (Langkawi) Sdn Bhd v Eden Inc Berhad]*

A suit was filed by Eden Inc. Berhad (“EDEN”) against Sriwani Duty Free Centre (Langkawi) Sdn. Bhd. (“SDFC”) as the First Defendant, Dato’ Chuan Hooi Huat (who is the former director of EDEN and Sriwani Holdings Berhad (“SHB”) as the Second Defendant and Mr. Terry Wong Soo Teng, (who is the former Director of EDEN and the present director of SHB) as the Third Defendant, for Tort of Conspiracy in respect of a lease agreement entered into between EDEN and SDFC on 20 August 2002 (“Lease Agreement”) for RM52,657,920.00

A Consent Judgment was recorded by the parties on 23 November 2010, whereby both parties had agreed that the average rental value of the Premises be determined by the parties’ respective valuers (“Valuation”).

Subsequent to the above, DFZ had on 24 May 2012 filed an application to declare the above Valuation and more specifically the Defendant’s valuation be declared null and void vide Alor Setar High Court Suit No. 22-158-2011. The Court on 30 August 2012 had dismissed the Plaintiff’s (DFZ) claim with costs.

DFZ had then filed an appeal with the Court of Appeal on 4 September 2012. To date, all necessary documents have been filed by both parties. The Court of Appeal has yet to fix a date for the full hearing of the matter.

Whilst awaiting for the Court of Appeal to fix a hearing date, both parties are actively, on a without prejudice basis, in the midst of working towards a mutually beneficial settlement.

- ii) A former employee of the Company had initiated a claim for constructive dismissal against the Company.
  - (a) Thum Soon Yin’s (“TSY”) claim for compensation amounting to RM1,284,118.82 has been summarily dismissed not only by the Industrial Court but by the High Court as well as the Court of Appeal.

TSY had on 31 July 2012 filed a Notice of Motion to seek leave from the Federal Court to file an appeal against the Court of Appeal’s decision.

The Federal Court had on 26 February 2013 dismissed this matter with costs of RM10,000.00 awarded to the Company.

## 28. Dividend Payable

No dividend has been declared for the quarter under review.

## 29. Earnings Per Share

### (a) Basic

The basic earnings per share of the Group was calculated by dividing the net (loss)/profit for the period attributable to the owners of the parent by the weighted average number of ordinary shares in issue to the public as follows:

	3 months ended		3 months ended	
	31.03.2013 RM'000	31.03.2012 RM'000	31.03.2013 RM'000	31.03.2012 RM'000
Profit/(loss) attributable to the owners of the the parent	(1,141)	158	(1,141)	158
Weighted average number of ordinary shares in issue	311,362	311,362	311,362	311,362
Basic EPS (sen per share):	(0.37)	0.05	(0.37)	0.05

### (b) Diluted

There is no dilution in (loss)/earnings per share.

## 30. Realised and Unrealised Profits/(Losses)

The breakdown of the retained earnings of the Group as at the reporting date, into realised and unrealised profits/(losses) is tabulated below:

	Group 31.03.2013 RM'000	Group 31.12.2012 RM'000
Total accumulated losses of the Company and subsidiaries		
Realised	(111,981)	(111,556)
Unrealised	156,890	157,395
	44,909	45,839
Total shares of retained earnings of associates		
Realised	73	370
Unrealised	(7)	(7)
	44,975	46,202
Consolidation adjustments	(66,229)	(66,315)
Total Group accumulated losses	(21,254)	(20,113)

**30. Realised and Unrealised Profits/(Losses) (cont'd.)**

Matter No. 1, *Determination of Realised and Unrealised Profits or Losses in the Context of Disclosure Pursuant to Bursa Securities Listing Requirements*, issued by the Malaysian Institute of Accountants on 20 December 2010.

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

**31. Reviews by External Auditors**

The condensed consolidated interim financial statements have been reviewed by the Company's external auditors in accordance with the Internal Standards on Review Engagements 2410 (ISRE 2410) – Review of Interim Financial Information Performed by the Independent Auditor of the Entity.

**32. Authorisation for Issue**

The condensed consolidated interim financial statements were authorised for issue by the Board of Directors in accordance with resolution of the Directors on 30 May 2013.

By order of the Board.

Date: 30 May 2013