

**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE QUARTER ENDED 31 DECEMBER 2012 (unaudited)**

	Individual Period		Cumulative Period	
	Current Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Quarter
	31/12/12 RM'000	31/12/11 RM'000	31/12/12 RM'000	31/12/11 RM'000
Revenue	728	(59)	7,880	5,939
Cost of sales	(464)	(709)	(6,550)	(5,481)
Gross profit	264	(768)	1,330	458
Other income	1,006	8,674	1,225	9,663
Administrative expenses	(1,340)	(1,610)	(6,633)	(5,536)
Selling and marketing expenses	(100)	(83)	(260)	(287)
Other expenses	(2,450)	(21,116)	(4,540)	(23,526)
Operating loss	(2,620)	(14,903)	(8,878)	(19,228)
Finance costs	(1)	(80)	(62)	(1,459)
Loss before tax	(2,621)	(14,983)	(8,940)	(20,687)
Income tax expense	36	3,096	36	3,104
Loss for the period	(2,585)	(11,887)	(8,904)	(17,583)

The condensed consolidated statement of comprehensive income should be read in conjunction with the audited financial statements for the financial year ended 31 December 2011 and the accompanying explanatory notes attached to the interim financial statements.

**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE QUARTER ENDED 31 DECEMBER 2012 (unaudited) (CONTD.)**

	Individual Period		Cumulative Period	
	Current Quarter 31/12/12 RM'000	Preceding Year Corresponding Quarter 31/12/11 RM'000	Current Year To Date 31/12/12 RM'000	Preceding Year Corresponding Quarter 31/12/11 RM'000
Other comprehensive (loss)/ income				
Foreign currencies translation	(46)	(125)	185	(436)
Other comprehensive (loss)/ income, net of tax	(46)	(125)	185	(436)
Total comprehensive loss	(2,631)	(12,012)	(8,719)	(18,019)
Loss attributable to:				
Equity holders of the parent	(2,585)	(11,887)	(8,904)	(17,583)
Non-controlling interests	-	-	-	-
	(2,585)	(11,887)	(7,304)	(17,583)
Total comprehensive loss attributable to:				
Equity holders of the parent	(2,631)	(12,012)	(8,719)	(18,019)
Non-controlling interests	-	-	-	-
	(2,631)	(12,012)	(8,719)	(18,019)
Loss per share attributable to equity holders of the parent: (cent per share)				
- basic	2.76	22.12	9.52	32.72
- diluted	2.76	22.12	9.52	32.72

The condensed consolidated statement of comprehensive income should be read in conjunction with the audited financial statements for the financial year ended 31 December 2011 and the accompanying explanatory notes attached to the interim financial statements.

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2012 (unaudited)**

	31/12/12 RM'000 (Unaudited)	31/12/11 RM'000 (Restated)	01/01/11 RM'000 (Restated)
ASSETS			
Non-current assets			
Property, plant and equipment	522	635	1,102
Investment properties	850	950	1,125
Intangible assets	2,681	2,877	3,310
Other investments	485	560	360
	4,538	5,022	5,897
Current assets			
Inventories	4,800	6,400	12,839
Trade and other receivables	23,943	21,811	30,785
Other current assets	2,456	20	302
Marketable securities	379	394	770
Tax recoverable	57	-	-
Deposits with licensed banks	5,503	-	-
Cash and bank balances	425	1,222	446
	37,563	29,847	45,142
Non-current assets classified as held for sale	-	150	52,510
TOTAL ASSETS	42,101	35,019	103,549
EQUITY AND LIABILITIES			
Equity attributable to owners of the parent			
Share capital	35,797	54,833	54,833
Share premium	-	8,454	8,454
Treasury shares	(712)	(712)	(712)
Other reserves	5,133	(436)	-
Accumulated losses	(9,234)	(41,620)	(24,037)
Shareholders' funds	30,984	20,519	38,538
Total equity	30,984	20,519	38,538

The condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the financial year ended 31 December 2011 and the accompanying explanatory notes attached to the interim financial statements.

**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2012 (unaudited) (CONTD.)**

	31/12/12 RM'000 (Unaudited)	31/12/11 RM'000 (Restated)	01/01/11 RM'000 (Restated)
Non-current liabilities			
Deferred taxation	-	-	3,164
	-	-	3,164
Current liabilities			
Borrowings	-	5,164	46,297
Trade and other payables	11,101	9,326	15,544
Other current liabilities	-	-	6
Provision for tax	16	10	-
	11,117	14,500	61,847
Total liabilities	11,117	14,500	65,011
TOTAL EQUITY AND LIABILITIES	42,101	35,019	103,549
Net Assets Per Share (RM/share)	0.26	0.38	0.72

The condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the financial year ended 31 December 2011 and the accompanying explanatory notes attached to the interim financial statements.

CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE QUARTER ENDED 31 DECEMBER 2012 (unaudited)

	Attributable to Equity Holders of the Parent Company					Equity Attributable To Equity Holders of the Parent Company RM'000	Non- Controlling Interest RM'000	Total Equity RM'000
	Share Capital RM'000	Share Premium RM'000	Treasury Shares RM'000	Other Reserves RM'000	Accumulated Losses RM'000			
As at 1 January 2012 (restated)	54,833	8,454	(712)	(436)	(41,620)	20,519	-	20,519
Currency translation differences	-	-	-	185	-	185	-	185
Effect of capital reduction exercise	(38,383)	(8,291)	-	-	46,674	-	-	-
Expenses incurred in relation to rights issue with warrants	-	(163)	-	-	-	(163)	-	(163)
Increase in share capital via private placement	1,612	-	-	-	-	1,612	-	1,612
Increase in share capital via rights issue	17,735	-	-	-	-	17,735	-	17,735
Issuance of warrants	-	-	-	5,384	(5,384)	-	-	-
Loss for the period	-	-	-	-	(8,904)	(8,904)	-	(8,904)
As at 31 December 2012	35,797	-	(712)	5,133	(9,234)	30,984	-	30,984
As at 1 January 2011 (restated)	54,833	8,454	(712)	-	(24,037)	38,538	-	38,538
Currency translation differences	-	-	-	(436)	-	(436)	-	(436)
Loss for the period	-	-	-	-	(17,583)	(17,583)	-	(17,583)
As at 31 December 2011	54,833	8,454	(712)	(436)	(41,620)	20,519	-	20,519

The condensed consolidated statement of changes in equity should be read in conjunction with the audited financial statements for the financial year ended 31 December 2011 and the accompanying explanatory notes attached to the interim financial statements.

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE QUARTER ENDED 31 DECEMBER 2012 (unaudited)**

	31/12/12 RM'000	31/12/11 RM'000
Cash flows from operating activities		
Loss before tax	(8,940)	(20,687)
<u>Adjustments for:</u>		
Allowance for impairment of investment properties	100	25
Allowance for impairment of inventories	1,600	-
Allowance for impairment of marketable securities	-	376
Allowance for impairment of third parties	204	10,875
Amortisation of intangible assets	338	400
Bad debts written off	-	567
Depreciation	132	502
Gain on disposal of investment properties	-	(10)
Gain on disposal of property, plant and equipment	(22)	(1)
Gain on disposal of subsidiaries	-	(333)
Interest expense	62	1,459
Interest income	(114)	(115)
Inventories written down	-	6,439
Loss on disposal of unquoted investment	12	-
Net fair value changes for available-for-sale financial asset	-	(200)
Unrealised foreign exchange gain	(82)	(127)
Waiver of debts from suppliers	-	(1,347)
Waiver of lease payment from creditors	-	(5,152)
Operating loss before working capital changes	(6,710)	(8,421)
Changes in working capital		
Net change in trade & other receivables	(5,045)	(1,684)
Net change in trade & other payables	6,971	(4,229)
Cash used in operations	(4,783)	(14,334)
Tax paid	(15)	(41)
Interest paid	(62)	(1,459)
Net cash used in operating activities	(4,860)	(15,834)

The condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the financial year ended 31 December 2011 and the accompanying explanatory notes attached to the interim financial statements.

**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR QUARTER ENDED 31 DECEMBER 2012 (unaudited) (CONTD.)**

	31/12/12 RM'000	31/12/11 RM'000
Cash flows from investing activities		
Interest received	114	115
Purchase of intangible assets	(120)	-
Purchase of property, plant and equipment	(62)	(47)
Proceeds from disposal of property, plant and equipment	24	3
Proceeds from disposal of investment properties	142	800
Proceeds from disposal of non-current assets classified as held for sale	-	52,250
Proceed from disposal of unquoted investment	63	-
Net cash generated from investing activities	161	52,591
Cash flows from financing activities		
Expenses incurred in relation to rights issue with warrants	(163)	-
Proceeds from issuance of shares	14,547	-
Repayment of loan and borrowings	(4,355)	(36,790)
Net cash generated from/(used in) financing activities	10,029	(36,790)
Net increase/(decrease) in cash and cash equivalents	5,330	(33)
Effect of exchange rate changes	185	-
Cash and cash equivalents at beginning of financial period	413	446
Cash and cash equivalents at end of financial period	5,928	413
Deposits with licensed banks	5,503	100
Cash and bank balances	425	313
	5,928	413

The condensed consolidated statement of financial position should be read in conjunction with the audited financial statements for the financial year ended 31 December 2011 and the accompanying explanatory notes attached to the interim financial statements.

**PART A: EXPLANATORY NOTES PURSUANT TO MRFS 134
FOR THE QUARTER ENDED 31 DECEMBER 2012**

1. Corporate Information

FSBM Holdings Berhad is a public limited liability company incorporated and domiciled in Malaysia, and is listed on Bursa Malaysia Securities Berhad ("BMSB")

These condensed consolidated financial statements were approved by the Board of Directors on 27 February 2013.

2. Basis of Preparation

The condensed consolidated interim financial statements are unaudited and have been prepared in accordance with the requirements of Malaysian Financial Reporting Standard (MRFS) 134: Interim Financial Reporting issued by the Malaysian Accounting Standard Board ("MASB") 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 (IASB). For the periods up to and including the year ended 31 December 2011, the Group prepared its financial statements in accordance with Financial Reporting Standards ("FRS")

These condensed consolidated interim financial statements are the Group's first MFRS condensed consolidated interim financial statements for part of the period covered by the Group's first MFRS annual financial statements for year ending 31 December 2012. MFRS 1: First Time Adoption of Malaysian Financial Reporting Standards ("MFRS 1") has been applied.

The condensed consolidated interim financial statements should be read in conjunction with the Group's audited financial statements for the financial year ended 31 December 2011 and the explanatory notes attached to the condensed consolidated interim financial statements which provide an explanation on events and transactions that are significant for the understanding of the changes in the financial position and performance of the Group since the financial year ended 31 December 2011.

3. Significant Accounting Policies

The audited financial statements of the Group for the financial year ended were prepared in accordance with FRS. As the requirements under FRS and MFRS are similar, the significant accounting policies adopted in preparing this condensed consolidated interim financial statements are consistent with those of the audited financial statements for the financial year ended 31 December 2011 except as discussed below:

**PART A: EXPLANATORY NOTES PURSUANT TO MFRS 134
FOR THE QUARTER ENDED 31 DECEMBER 2012 (CONTD.)**

Foreign currency translation reserve

Under the FRS, the Group recognized translation differences on foreign operations in a separate component of equity. Cumulative foreign currency translation differences for all foreign operations are deemed to be zero as at the date of transition to MFRS. Accordingly, at the date of transition to MFRS, the cumulative foreign currency translation differences of RM513,400 (31 December 2011: RM513,400) were adjusted to accumulated losses.

The reconciliations of equity and total comprehensive income for comparative periods and of equity at the date of transition reported under FRS to those reported for those periods and at the date of transition under MFRS are provided below:

	FRS as at 01/01/11 RM'000	Foreign currency translation reserve RM'000	MFRS as at 01/01/11 RM'000
ASSETS			
Non-current assets			
Property, plant and equipment	1,102		1,102
Investment properties	1,125		1,125
Intangible assets	3,310		3,310
Other investments	360		360
	<u>5,897</u>		<u>5,897</u>
Current assets			
Inventories	12,839		12,839
Trade and other receivables	30,785		30,785
Other current assets	302		302
Marketable securities	770		770
Deposits with licensed banks	-		-
Cash and bank balances	446		446
	<u>45,142</u>		<u>45,142</u>
Non-current assets classified as held for sale	<u>52,510</u>		<u>52,510</u>
TOTAL ASSETS	<u>103,549</u>		<u>103,549</u>
EQUITY AND LIABILITIES			
Equity attributable to owners of the parent			
Share capital	54,833		54,833
Share premium	8,454		8,454
Treasury shares	(712)		(712)
Other reserves	514	(514)	-
Accumulated losses	(24,551)	514	(24,037)
Shareholders' funds	<u>38,538</u>		<u>38,538</u>
Total equity	<u>38,538</u>		<u>38,538</u>

**PART A: EXPLANATORY NOTES PURSUANT TO MFRS 134
FOR THE QUARTER ENDED 31 DECEMBER 2012 (CONTD.)**

	FRS as at 01/01/11 RM'000	Foreign currency translation reserve RM'000	MFRS as at 01/01/11 RM'000
Non-current liabilities			
Deferred taxation	3,164		3,164
	3,164		3,164
Current liabilities			
Borrowings	46,297		46,297
Trade and other payables	15,544		15,544
Other current liabilities	6		6
	61,847		61,847
Total liabilities	65,011		65,011
TOTAL EQUITY AND LIABILITIES	103,549		103,549

At the date of authorisation of these interim financial statements, the following MFRSs, amendments to MFRSs and IC Interpretations were issued but not yet effective and have not been applied by the Group:

MFRSs, Amendments to MFRSs and Interpretations	Effective date
MFRS 10 Consolidated Financial Statements	1 January 2013
MFRS 11 Joint Arrangements	1 January 2013
MFRS 12 Disclosure of Interests in Other Entities	1 January 2013
MFRS 13 Fair Value Measurement	1 January 2013
MFRS 119 Employee Benefits	1 January 2013
MFRS 127 Separate Financial Statements	1 January 2013
MFRS 128 Investment in Associates and Joint Ventures	1 January 2013
MFRS 9 Financial Instruments (IFRS 9 issued by IASB in November 2009 and October 2010)	1 January 2015
Amendments to MFRS 101: Presentation of Items of Other Comprehensive Income	1 July 2012
Amendments to MFRS 7: Disclosures – Offsetting Financial Assets and Financial Liabilities	1 January 2013

**PART A: EXPLANATORY NOTES PURSUANT TO MRFS 134
FOR THE QUARTER ENDED 31 DECEMBER 2012 (CONTD.)**

Amendments to MFRS 132: Offsetting Financial Assets and Financial Liabilities 1 January 2014

IC Interpretation 20: Stripping Costs in the Production Phase of a Surface Mine 1 January 2013

The initial adoption of the above applicable MFRSs (and its consequential amendments) and IC Interpretation, is expected to have no material impact on the interim financial statements of the Group.

4. Auditors' Report on Preceding Annual Financial Statements

The Auditors' Report on the preceding financial statements for the financial year ended 31 December 2011 was not qualified.

5. Seasonal or Cyclical Factors

The business operations of the Group during the financial period under review have not been materially affected by any significant seasonal or cyclical factors.

6. Unusual Items Affecting Assets, Liabilities, Equity, Net Income or Cash Flow

There were no unusual items materially affecting the assets, liabilities, equity, net income or cash flow of the Group during the financial period.

7. Material Changes in Estimates

There were no material changes in estimates that have had any material effect on results of the financial period under review.

8. Issuances and Repayment of Debt and Equity

There were no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the financial period under review.

9. Dividend Paid

There were no dividends paid during the financial period under review.

**PART A: EXPLANATORY NOTES PURSUANT TO MRFS 134
FOR THE QUARTER ENDED 31 DECEMBER 2012 (CONTD.)**

10. Segment Reporting

Segmental information for the financial period under review is presented in respect of the Group's business segment, as follows:

	Individual Period		Cumulative Period	
	Current Quarter 31/12/12 RM'000	Preceding Year Corresponding Quarter 31/12/11 RM'000	Current Year To Date 31/12/12 RM'000	Preceding Year Corresponding Quarter 31/12/11 RM'000
Segment Revenue				
Solutions	297	22	6,110	4,142
Communication & Multimedia	381	(5)	1,456	549
Education	-	-	-	-
Investment Holdings & Others	50	(76)	314	1,248
Total Revenue Including Inter- Segment Sales	728	(59)	7,880	5,939
Elimination of Inter- Segment Sales	-	-	-	-
Total Segment Revenue	728	(59)	7,880	5,939
Segment Results				
Solutions	(556)	(4,675)	(2,285)	(6,335)
Communication & Multimedia	1,500	2,636	575	808
Education	1	(27)	(101)	(116)
Investment Holdings & Others	(3,565)	(19,200)	(7,067)	(19,948)
	(2,620)	(21,266)	(8,878)	(25,591)
Elimination	-	6,363	-	6,363
Operating loss	(2,620)	(14,903)	(8,878)	(19,228)

**PART A: EXPLANATORY NOTES PURSUANT TO MRFS 134
FOR THE QUARTER ENDED 31 DECEMBER 2012 (CONTD.)**

11. Valuation of Property, Plant and Equipment

There was no valuation of property, plant and equipment during the quarter under review.

12. Subsequent Material Events

There were no material events subsequent to the end of the current reporting quarter other than as disclosed in Part B: Explanatory Notes Pursuant To MRFS 134, Note 7. Status of Utilization of Proceeds Raised from Private Placement and Rights Issue and Note 9. Changes in Material Litigation below.

13. Changes in the Composition of the Group

There were no changes in the composition of the Group during the financial quarter ended 31 December 2012.

14. Changes in Contingent Liabilities and Contingent Assets

There were no material changes in contingent liabilities and contingent assets except as disclosed in the Note 31 Contingent Liabilities of the audited financial statements of the Group for the year ended 31 December 2011.

15. Capital Commitments

There are no material capital commitments as at the date of this report.

**PART B: EXPLANATORY NOTES PURSUANT TO MRFS 134
FOR THE QUARTER ENDED 31 DECEMBER 2012 (CONTD.)**

1. Review of Performance (Q4 2012 v Q4 2011)

The Group's revenue for the fourth quarter of 2012 was RM0.728 million compared to a negative RM0.059 million in the fourth quarter of 2011. The Group reported a loss before tax of RM2.621 million compared to a loss before tax of RM14.983 million in the same quarter of the previous year.

The main revenue contribution for the current quarter came from the Communication and Multimedia and the Solutions segment whereas for the preceding year corresponding quarter the revenue came from the Solutions segment. Under the Communication division, we have completed another project, and are continuing other current and additional projects under our UNOS Mobile Financial Services.

2. Comment on Material Change in Loss Before Taxation (Q4 2012 : Q3 2012)

Loss before tax of the Group was RM2.621 million for the quarter ended 31 December 2012 compared to a loss before tax of RM1.160 million for the preceding quarter ended 30 September 2012. The higher loss before tax was principally due to the impairment of inventories made compared to the previous quarter.

3. Prospects

The Board of Directors is cautiously optimistic that the Group can secure a substantial project in the near future. We are also hopeful that the outcome from some of the projects that we have been pursuing will be favourable to our Group. Activities within UNOS have been ongoing, having secured another project, and we continue to seek new customers within the region. Our activities within the Solutions group are also ongoing according to schedule.

4. Profit Forecast

There was no profit forecast issued by the Group.

**PART B: EXPLANATORY NOTES PURSUANT TO MRFS 134
FOR THE QUARTER ENDED 31 DECEMBER 2012 (CONTD.)**

5. Income Tax Expense

	3 Months Ended		Year-To-Date Ended	
	31/12/12 RM'000	31/12/11 RM'000	31/12/12 RM'000	31/12/11 RM'000
Current quarter / period:				
- Income tax	(16)	(65)	(16)	(65)
	(16)	(65)	(16)	(65)
Over accrual of tax in prior period:				
- Income tax	52	(3)	52	5
- Deferred tax	-	3,164	-	3,164
	52	3,161	52	3,169
	36	3,096	36	3,104

7. Status of Utilization of Proceeds Raised from Private Placement and Rights Issue

The actual utilization of RM17,734,959 proceeds raised from rights issue of 59,116,530 new ordinary shares of RM0.30 each at an issue price of RM0.30, which was completed on 23 May 2012, is given as follows:

Description	As at 21 Feb 2013			Estimated timeframe for utilization of proceeds
	Proposed Utilization RM'000	Actual Utilization RM'000	Balance RM'000	
Repayment of advances	4,800	4,800	Nil	
General working capital requirements	12,772	7,958	4,814	Within 24 months by May 2014
Rights issue expenses	163	163	Nil	
	17,735	12,921	4,814	

**PART B: EXPLANATORY NOTES PURSUANT TO MRFS 134
FOR THE QUARTER ENDED 31 DECEMBER 2012 (CONTD.)**

8. Group Borrowings and Debt Securities

The Group borrowings as at 31 December 2012 were as follows:

	As At 31/12/12 RM'000	As At 31/12/11 RM'000
Short Term – Secured	-	5,164
	-	5,164

None of the Group borrowings is denominated in foreign currency.

9. Changes in Material Litigation

**(i) FSBM Holdings Berhad (“the Company”) Vs Technitium Sdn Bhd (“TSB”)
Kuala Lumpur High Court Civil Suit No.: D22-NCC-839-2010**

Reference is made to the Company's earlier announcements in relation to the above.

Pursuant to the High Court's decision on 21 November 2011 in allowing the Court Order that all monies claimed by the Company in the arbitration proceeding with TSB, being RM8,563,212.64, be deposited into the Company's solicitor's bank account as stakeholders, dismissing the appeal filed by TSB on 9 February 2012.

**PART B: EXPLANATORY NOTES PURSUANT TO MRFS 134
FOR THE QUARTER ENDED 31 DECEMBER 2012 (CONTD.)**

9. Changes in Material Litigation (CONTD.)

**(ii) FSBM Ctech Sdn Bhd (“CTECH”) Vs Technitium Sdn Bhd (“TSB”)
Kuala Lumpur High Court Civil Suit No.: D22-NCC-1017-2010**

Reference is made to the Company’s earlier announcements in relation to the above.

On 20 January 2012 the Court delivered its Judgement and ordered TSB to pay FSBM CTech the sum of RM32,409,434.77 and interest at 8% commencing from date of filing of Writ until date of judgment including costs of RM200,000.00 to be paid by TSB to FSBM CTech. In addition, the Court dismissed TSB’s counter-claim.

On 18 June 2012, the Court has ordered that TSB be wound up under the provisions of the Companies Act, 1965. On 2 July 2012, FSBM CTech received the sealed winding up order on TSB. The Court has also appointed liquidators.

On 30 January 2012, TSB had filed an appeal in the Court of Appeal against the Judgement. At the hearing on 10 September 2012, the Court of Appeal dismissed TSB’s claim with cost of RM80,000 to be borne by the directors of TSB in their personal capacity. On 12 December 2012, the appeal was dismissed with costs of RM10,000 to be borne by TSB.

TSB had appealed to the Federal Court on the same Judgment. The hearing for the Application for Leave is on 23 May 2013.

The directors of TSB are Professor Emeritus Dr Azman Bin Awang and Haliza Binti Bidin.

10. Dividend

No dividend has been recommended or declared for the current quarter and for the interim financial period under review.

**PART B: EXPLANATORY NOTES PURSUANT TO MRFS 134
FOR THE QUARTER ENDED 31 DECEMBER 2012 (CONTD.)**

11. Loss Per Share

The basic and diluted loss per share have been calculated based on the consolidated net loss attributable to equity holders of the parent for the interim financial period and the weighted average number of ordinary shares outstanding during the period as follows:

Basic and diluted loss per share

	3 Months Ended		Year-To-Date Ended	
	31/12/12 RM'000	31/12/11 RM'000	31/12/12 RM'000	31/12/11 RM'000
Loss attributable to equity holders of the Parent Company	(2,585)	(11,887)	(8,904)	(17,583)
Weighted average number of ordinary shares, excluding treasury shares	93,579,147	53,742,300	93,579,147	53,742,300
Basic and diluted loss per share (sen)	(2.76)	(22.12)	(9.52)	(32.72)

12. Loss Before Tax

	31/12/12 RM'000	31/12/11 RM'000
Allowance for impairment of investment properties	100	25
Allowance for impairment of inventories	1,600	-
Allowance for impairment of marketable securities	-	376
Allowance for impairment of third parties	204	10,875
Bad debts written off	-	567
Depreciate and amortization	470	902
Foreign exchange gain – unrealised	(82)	(127)
(Gain)/loss on disposal of property, plant and equipment	(22)	152
Interest income	(114)	(115)
Interest expense	62	1,459
Loss on disposal of unquoted investment	12	-

**PART B: EXPLANATORY NOTES PURSUANT TO MRFS 134
FOR THE QUARTER ENDED 31 DECEMBER 2012 (CONTD.)**

13. Disclosure of Realised and Unrealised Losses

Pursuant to the directive, the breakdown of the accumulated losses of the Group as at 31 December 2012, into realised and unrealised accumulated losses is as follows: -

	As at 31/12/12 RM'000	As at 31/12/11 RM'000 (Restated)
Total retained accumulated losses of the Company and its subsidiaries:		
- Realised	(80,171)	(113,370)
- Unrealised	-	-
	<hr/>	<hr/>
	(80,171)	(113,370)
Consolidation adjustments	70,937	71,750
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Total Group accumulated losses as per consolidated accounts	(9,234)	(41,620)