

**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME
FOR THE QUARTER ENDED 30 SEPTEMBER 2012 (unaudited)**

	Individual Period		Cumulative Period	
	Current Quarter	Preceding Year Corresponding Quarter	Current Year To Date	Preceding Year Corresponding Quarter
	30/09/12 RM'000	30/09/11 RM'000	30/09/12 RM'000	30/09/11 RM'000
Revenue	1,071	148	7,152	5,998
Cost of sales	(328)	479	(6,086)	(4,772)
Gross profit	743	627	1,066	1,226
Other income	125	291	219	989
Administrative expenses	(1,503)	(1,302)	(5,293)	(3,926)
Selling and marketing expenses	(148)	(68)	(160)	(204)
Other expenses	(377)	(637)	(2,090)	(2,410)
Operating loss	(1,160)	(1,089)	(6,258)	(4,325)
Finance costs	-	(144)	(61)	(1,379)
Loss before tax	(1,160)	(1,233)	(6,319)	(5,704)
Income tax expense	-	8	-	8
Loss for the period	(1,160)	(1,225)	(6,319)	(5,696)

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 30 SEPTEMBER 2012 (unaudited) (CONTD.)**

	Individual Period		Cumulative Period	
	Current Quarter 30/09/12 RM'000	Preceding Year Corresponding Quarter 30/09/11 RM'000	Current Year To Date 30/09/12 RM'000	Preceding Year Corresponding Quarter 30/09/11 RM'000
Other comprehensive income				
Foreign currencies translation	242	(98)	231	(311)
Fair value changes	-	(427)	-	-
Other comprehensive income, net of tax	242	(525)	231	(311)
Total comprehensive loss	(918)	(1,750)	(6,088)	(6,007)
Loss attributable to:				
Equity holders of the parent	(1,160)	(1,225)	(6,319)	(5,696)
Non-controlling interests	-	-	-	-
	(1,160)	(1,225)	(6,319)	(5,696)
Total comprehensive loss attributable to:				
Equity holders of the parent	(918)	(1,750)	(6,088)	(6,007)
Non-controlling interests	-	-	-	-
	(917)	(1,750)	(6,088)	(6,007)
Loss per share attributable to equity holders of the parent: (cent per share)				
- basic	1.34	2.28	7.31	10.60
- diluted	1.34	2.28	7.31	10.60

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 30 SEPTEMBER 2012 (unaudited)**

	30/09/12 RM'000 (Unaudited)	31/12/11 RM'000 (Restated)	01/01/11 RM'000 (Restated)
ASSETS			
Non-current assets			
Property, plant and equipment	563	635	1,102
Investment properties	950	950	1,125
Intangible assets	2,608	2,877	3,310
Other investments	485	560	360
	4,606	5,022	5,897
Current assets			
Inventories	6,400	6,400	12,839
Trade and other receivables	24,523	21,811	30,785
Other current assets	1,905	20	302
Marketable securities	379	394	770
Deposits with licensed banks	7,102	-	-
Cash and bank balances	377	1,222	446
	40,686	29,847	45,142
Non-current assets classified as held for sale	-	150	52,510
TOTAL ASSETS	45,292	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	3,962	184	-
Accumulated losses	(5,432)	(42,240)	(24,037)
Shareholders' funds	33,615	20,519	38,538
Total equity	33,615	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 30 SEPTEMBER 2012 (unaudited) (CONTD.)**

	30/09/12 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	27	5,164	46,297
Trade and other payables	11,608	9,326	15,544
Other current liabilities	6	-	6
Provision for tax	36	10	-
	11,677	14,500	61,847
Total liabilities	11,677	14,500	65,011
TOTAL EQUITY AND LIABILITIES	45,292	35,019	103,549
Net Assets Per Share (RM/share)	0.28	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 30 SEPTEMBER 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)	184	(42,240)	20,519	-	20,519
Currency translation differences	-	-	-	231	-	231	-	231
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	-	-	-	3,546	(3,546)	-	-	-
Loss for the period	-	-	-	-	(6,319)	(6,319)	-	(6,319)
As at 30 September 2012	35,797	-	(712)	3,962	(5,432)	33,615	-	33,615
As at 1 January 2011 (restated)	54,833	8,454	(712)	-	(24,037)	38,538	-	38,538
Currency translation differences	-	-	-	(311)	-	(311)	-	(311)
Loss for the period	-	-	-	-	(5,696)	(5,696)	-	(5,696)
As at 30 September 2011	54,833	8,454	(712)	311	(29,733)	33,153	-	33,153

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 30 SEPTEMBER 2012 (unaudited)**

	30/09/12 RM'000	30/09/11 RM'000
Cash flows from operating activities		
Loss before tax	(6,319)	(5,704)
<u>Adjustments for:</u>		
Amortisation of intangible assets	291	285
Bad debts written off	-	261
Depreciation	81	403
(Gain)/loss on disposal of property, plant and equipment	(22)	152
Interest expense	61	1,336
Interest income	(75)	(253)
Loss on disposal of unquoted investment	12	-
Unrealised foreign exchange loss/(gain)	166	(49)
Operating loss before working capital changes	(5,805)	(3,569)
Changes in working capital		
Net change in trade & other receivables	(4,431)	(2,296)
Net change in trade & other payables	7,088	(6,102)
Cash used in operations	(3,148)	(11,967)
Tax paid	(10)	(102)
Tax refunded	-	51
Interest paid	(61)	(1,336)
Net cash used in operating activities	(3,219)	(13,354)
Cash flows from investing activities		
Interest received	75	253
Purchase of property, plant and equipment	(11)	(40)
Proceeds from disposal of property, plant and equipment	24	2
Proceeds from disposal of investment properties	150	800
Proceeds from disposal of non-current assets classified as held for sale	-	51,720
Proceed from disposal of unquoted investment	63	-
Net cash generated from investing activities	301	52,735

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 30 SEPTEMBER 2012 (unaudited) (CONTD.)**

	30/09/12 RM'000	30/09/11 RM'000
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	(4,328)	(36,951)
Net cash generated from/(used in) financing activities	10,056	(36,951)
Net increase in cash and cash equivalents	7,138	2,430
Effect of exchange rate changes	(72)	(311)
Cash and cash equivalents at beginning of financial period	413	446
Cash and cash equivalents at end of financial period	7,479	2,565
Deposits with licensed banks	7,102	1,500
Cash and bank balances	377	1,065
	7,479	2,565

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 30 SEPTEMBER 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 November 2012.

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 MRFS 134
FOR THE QUARTER ENDED 30 SEPTEMBER 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 (30 September 2011: 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 30 SEPTEMBER 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
Provision for tax	-		-
	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 30 SEPTEMBER 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 30 SEPTEMBER 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 30/09/12 RM'000	Preceding Year Corresponding Quarter 30/09/11 RM'000	Current Year To Date 30/09/12 RM'000	Preceding Year Corresponding Quarter 30/09/11 RM'000
Segment Revenue				
Solutions	477	4	5,813	4,120
Communication & Multimedia	561	124	1075	554
Education	-	-	-	-
Investment Holdings & Others	33	20	264	1,324
Total Revenue Including Inter- Segment Sales	1,071	148	7,152	5,998
Elimination of Inter- Segment Sales	-	-	-	-
Total Segment Revenue	1,071	148	7,152	5,998
Segment Results				
Solutions	(331)	(551)	(1,729)	(1,660)
Communication & Multimedia	(167)	(981)	(925)	(1,828)
Education	(48)	(31)	(102)	(89)
Investment Holdings & Others	(614)	474	(3,502)	(748)
	(1,160)	(1,089)	(6,258)	(4,325)
Elimination	-	-	-	-
Operating loss	(1,160)	(1,089)	(6,258)	(4,325)

**PART A: EXPLANATORY NOTES PURSUANT TO MRFS 134
FOR THE QUARTER ENDED 30 SEPTEMBER 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 30 September 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 30 SEPTEMBER 2012 (CONTD.)**

1. Review of Performance (Q3 2012 v Q3 2011)

The Group's revenue for the third quarter of 2012 was RM1.071 million compared to RM0.148 million in the third quarter of 2011. The Group reported a loss before tax of RM1.160 million compared to a loss before tax of RM1.089 million in the same quarter of the previous year.

The main revenue contribution for the current quarter as well as preceding year corresponding quarter came from the Communication and Multimedia segment. Under the Communication division, we have completed and gone live in 1 project, and are continuing other current projects under our UNOS Mobile Financial Services.

2. Comment on Material Change in Profit Before Taxation (Q3 2012 : Q2 2012)

Loss before tax of the Group was RM1.160 million for the quarter ended 30 September 2012 compared to a loss before tax of RM2.820 million for the preceding quarter ended 31 June 2012. The lower loss before tax was principally due to the improvement in revenue and the overall reduction in operating expenses 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, and we continue to seek new customers with requests from other financial institutions to submit proposals. We shall continue to offer out-right sale and maintenance, and on Application Service Provider basis of our solution.

4. Profit Forecast

There was no profit forecast issued by the Group.

**PART B: EXPLANATORY NOTES PURSUANT TO MRFS 134
FOR THE QUARTER ENDED 30 SEPTEMBER 2012 (CONTD.)**

5. Income Tax Expense

	3 Months Ended		Year-To-Date Ended	
	30/09/12	30/09/11	30/09/12	30/09/11
	RM'000	RM'000	RM'000	RM'000
Current quarter / period:				
- Income tax	-	-	-	-
- Deferred tax	-	-	-	-
	-	-	-	-
Over accrual of tax in prior period:				
- Income tax	-	8	-	8
- Deferred tax	-	-	-	-
	-	8	-	8
	-	8	-	8

6. Sale of Unquoted Investments and/or Properties

As disclosed in the Note 23. Non-Current Assets Classified As Held For Sale of the audited financial statements of the Group for the year ended 31 December 2011, the Group entered into a sale and purchase agreement with a purchaser to dispose off one unit of apartment in the District of Port Dickson for a total cash consideration of RM150,000. The transaction is currently nearing completion.

**PART B: EXPLANATORY NOTES PURSUANT TO MRFS 134
FOR THE QUARTER ENDED 30 SEPTEMBER 2012 (CONTD.)**

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 22 Sep 2012			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	Within 3 months
General working capital requirements	12,772	6,608	6,164	Within 24 months
Rights issue expenses	163	163	Nil	Within 3 months
	17,735	11,571	6,164	

8. Group Borrowings and Debt Securities

The Group borrowings as at 30 September 2012 were as follows:

	As At 30/09/12	As At 31/12/11
	RM'000	RM'000
Short Term – Secured	27	5,164
	27	5,164

None of the Group borrowings is denominated in foreign currency.

**PART B: EXPLANATORY NOTES PURSUANT TO MRFS 134
FOR THE QUARTER ENDED 30 SEPTEMBER 2012 (CONTD.)**

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 dated 7 May 2010, 13 May 2010, 15 Jul 2010, 20 Jul 2010, 6 Aug 2010, 24 Aug 2010, 5 Oct 2010, 12 Oct 2010, 8 Dec 2010, 25 Dec 2010, 3 Dec 2010, 5 Jan 2011, 9 Dec 2011, 6 Jan 2012, 11 Jan 2012, 20 Jan 2012 and 14 Feb 2012, 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.

**(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 dated 7 May 2010, 15 Jul 2010, 20 Jul 2010, 6 Aug 2010, 24 Aug 2010, 5 Oct 2010, 12 Oct 2010, 8 Nov 2010, 25 Nov 2010, 3 Dec 2010, 5 Jan 2011, 20 Jan 2012, 18 Apr 2012, 18 Jun 2012, 3 Jul 2012, 5 July 2012, and 11 Sep 1012, 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.

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

**PART B: EXPLANATORY NOTES PURSUANT TO MRFS 134
FOR THE QUARTER ENDED 30 SEPTEMBER 2012 (CONTD.)**

10. Dividend

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

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	
	30/09/12	30/09/11	30/09/12	30/09/11
	RM'000	RM'000	RM'000	RM'000
Loss attributable to equity holders of the Parent Company	(1,160)	(1,225)	(6,319)	(5,696)
Weighted average number of ordinary shares, excluding treasury shares				
Issued ordinary shares at beginning of period	86,391,891	53,742,300	86,391,891	53,742,300
Basic and diluted loss per share (sen)	(1.34)	(2.28)	(7.31)	(10.60)

**PART B: EXPLANATORY NOTES PURSUANT TO MRFS 134
FOR THE QUARTER ENDED 30 SEPTEMBER 2012 (CONTD.)**

12. Loss Before Tax

	30/09/12	30/09/11
	RM'000	RM'000
Bad debts written off	-	261
Depreciate and amortization	372	688
Foreign exchange loss/(gain) – unrealised	166	(49)
(Gain)/loss on disposal of property, plant and equipment	(22)	152
Interest income	(75)	(253)
Interest expense	61	1,336

13. Disclosure of Realised and Unrealised Profits/(Losses)

Pursuant to the directive, the breakdown of the retained earnings/(accumulated losses) of the Group as at 30 September 2012, into realised and unrealised profits is as follows: -

	As at 30/09/12	As at 31/12/11
	RM'000	RM'000
Total retained earnings/(accumulated losses) of the Company, its subsidiaries and associates: -		
- Realised	(76,530)	(114,317)
- Unrealised	161	327
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	(76,368)	(113,990)
Consolidated adjustments	70,937	71,750
	<hr/>	<hr/>
Total Group accumulated losses as per consolidated accounts	(5,432)	(42,240)