

**YTL E-SOLUTIONS BERHAD**  
Company No. 236137-K  
Incorporated in Malaysia

**Interim Financial Report**  
**31 December 2010**

**YTL E-SOLUTIONS BERHAD**  
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**YTL E-SOLUTIONS BERHAD (Company No. 236137-K)**  
(Incorporated in Malaysia)

**INTERIM FINANCIAL REPORT**

Interim financial report on consolidated results for the period ended 31 December 2010.

The figures have not been audited.

**CONDENSED CONSOLIDATED INCOME STATEMENT**

	<b>INDIVIDUAL QUARTER</b>		<b>CUMULATIVE QUARTER</b>	
	<b>Current Year Quarter 31.12.2010 RM'000</b>	<b>Preceding Year Corresponding Quarter 31.12.2009 RM'000</b>	<b>6 Months Ended</b>	
			<b>31.12.2010 RM'000</b>	<b>31.12.2009 RM'000</b>
<b>REVENUE</b>	20,684	10,192	29,877	22,682
<b>COST OF SALES</b>	(4,046)	(4,012)	(7,536)	(8,311)
<b>GROSS PROFIT</b>	16,638	6,180	22,341	14,371
<b>OTHER OPERATING INCOME</b>	1,219	851	2,473	1,628
<b>OTHER OPERATING EXPENSES</b>	(3,268)	(4,875)	(5,937)	(7,686)
<b>PROFIT FROM OPERATIONS</b>	14,589	2,156	18,877	8,313
<b>FINANCE COSTS</b>	(1)	(4)	(3)	(8)
<b>PROFIT BEFORE TAXATION</b>	14,588	2,152	18,874	8,305
<b>TAXATION</b>	(3,893)	(1,001)	(5,146)	(1,905)
<b>PROFIT FOR THE PERIOD</b>	10,695	1,151	13,728	6,400
<b>PROFIT ATTRIBUTABLE TO:</b>				
Owners of the Parent	6,737	1,019	8,928	4,680
Non-Controlling Interests	3,958	132	4,800	1,720
	10,695	1,151	13,728	6,400
<b>EARNINGS PER 10 SEN SHARE</b>				
Basic (sen)	0.50	0.08	0.66	0.35

The Condensed Consolidated Income Statement should be read in conjunction with the audited annual financial statements for the year ended 30 June 2010 and the accompanying explanatory notes attached to the interim financial statements.

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**CONDENSED CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME**

	<b>INDIVIDUAL QUARTER</b>		<b>CUMULATIVE QUARTER</b>	
	<b>Current Year Quarter 31.12.2010 RM'000</b>	<b>Preceding Year Corresponding Quarter 31.12.2009 RM'000</b>	<b>6 Months Ended</b>	
			<b>31.12.2010 RM'000</b>	<b>31.12.2009 RM'000</b>
<b>PROFIT FOR THE PERIOD</b>	10,695	1,151	13,728	6,400
<b>OTHER COMPREHENSIVE LOSS:</b>				
Currency translation differences	(262)	(174)	(306)	(934)
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>	10,433	977	13,422	5,466
<b>TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:</b>				
Owners of the Parent	6,476	845	8,623	3,748
Non-Controlling Interests	3,957	132	4,799	1,718
	10,433	977	13,422	5,466

The Condensed Consolidated Statement of Comprehensive Income should be read in conjunction with the audited annual financial statements for the year ended 30 June 2010 and the accompanying explanatory notes attached to the interim financial statements.

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**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

	<b>Unaudited As at 31.12.2010 RM'000</b>	<b>Audited As at 30.06.2010 RM'000</b>
<b>ASSETS</b>		
<b>Non-Current Assets</b>		
Property, plant & equipment	3,863	4,519
Goodwill on consolidation	2,821	2,821
Other intangible asset	518	617
Deferred tax assets	22	1,134
	-----	-----
	7,224	9,091
	-----	-----
<b>Current Assets</b>		
Inventories	63	73
Trade receivables	3,153	3,850
Other receivables, deposits & prepayments	2,599	928
Income tax assets	349	378
Amount due from related companies	26,912	17,605
Fixed deposits	164,551	173,699
Cash & bank balances	1,149	858
	-----	-----
	198,776	197,391
	-----	-----
<b>TOTAL ASSETS</b>	<b>206,000</b>	<b>206,482</b>
	=====	=====
<b>EQUITY &amp; LIABILITIES</b>		
Share capital	135,000	135,000
Share premium	1,475	1,475
Other reserves	(5,728)	(5,423)
Retained earnings	39,992	42,012
Treasury shares, at cost	(2,141)	(2,141)
	-----	-----
<b>Total Equity Attributable to Owners of the Parent</b>	<b>168,598</b>	<b>170,923</b>
<b>Non-Controlling Interests</b>	<b>26,312</b>	<b>21,513</b>
	-----	-----
<b>TOTAL EQUITY</b>	<b>194,910</b>	<b>192,436</b>
	-----	-----

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited annual financial statements for the year ended 30 June 2010 and the accompanying explanatory notes attached to the interim financial statements.

**YTL E-SOLUTIONS BERHAD (Company No. 236137-K)**  
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**CONDENSED CONSOLIDATED STATEMENT OF FINANCIAL POSITION - continued**

	<b>Unaudited As at 31.12.2010 RM'000</b>	<b>Audited As at 30.06.2010 RM'000</b>
<b>LIABILITIES</b>		
<b>Non-Current Liabilities</b>		
Finance lease liabilities	-	21
	-----	-----
	-	21
	-----	-----
<b>Current Liabilities</b>		
Trade payables	2,500	2,053
Other payables & accruals	6,423	10,661
Amount due to related companies	59	28
Finance lease liabilities	70	100
Post-employment defined contribution obligations	86	150
Income tax liabilities	1,952	1,033
	-----	-----
	11,090	14,025
	-----	-----
<b>TOTAL LIABILITIES</b>	11,090	14,046
	-----	-----
<b>TOTAL EQUITY AND LIABILITIES</b>	206,000	206,482
	=====	=====
<b>Net assets per 10 sen share (RM)</b>	0.13	0.13
	=====	=====

The Condensed Consolidated Statement of Financial Position should be read in conjunction with the audited annual financial statements for the year ended 30 June 2010 and the accompanying explanatory notes attached to the interim financial statements.

**YTL E-SOLUTIONS BERHAD (Company No. 236137-K)**  
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**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE PERIOD ENDED 31 DECEMBER 2010**

	← Attributable to Owners of the Parent →						Total RM'000	Non-Controlling Interests RM'000	Total Equity RM'000
	Share Capital RM'000	Share Premium RM'000	Capital Reserves RM'000	Translation Reserves RM'000	Retained Earnings RM'000	Treasury Shares RM'000			
Balance at 1 July 2010	135,000	1,475	234	(5,657)	42,012	(2,141)	170,923	21,513	192,436
Profit for the period	-	-	-	-	8,928	-	8,928	4,800	13,728
Currency translation differences	-	-	-	(305)	-	-	(305)	(1)	(306)
Total comprehensive income for the period	-	-	-	(305)	8,928	-	8,623	4,799	13,422
Dividend paid	-	-	-	-	(10,948)	-	(10,948)	-	(10,948)
Balance at 31 December 2010	135,000	1,475	234	(5,962)	39,992	(2,141)	168,598	26,312	194,910

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited annual financial statements for the year ended 30 June 2010 and the accompanying explanatory notes attached to the interim financial statements.

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**CONDENSED CONSOLIDATED STATEMENT OF CHANGES IN EQUITY  
FOR THE PERIOD ENDED 31 DECEMBER 2009**

	← Attributable to Owners of the Parent →					Treasury Shares RM'000	Total RM'000	Non-Controlling Interests RM'000	Total Equity RM'000
	Share Capital RM'000	Share Premium RM'000	Capital Reserves RM'000	Translation Reserves RM'000	Retained Earnings RM'000				
Balance at 1 July 2009	135,000	1,475	234	(3,238)	33,181	(2,140)	164,512	20,267	184,779
Profit for the period	-	-	-	-	4,680	-	4,680	1,720	6,400
Currency translation differences	-	-	-	(932)	-	-	(932)	(2)	(934)
Total comprehensive income for the period	-	-	-	(932)	4,680	-	3,748	1,718	5,466
Dividend paid to Non-Controlling Interests	-	-	-	-	-	-	-	(2,738)	(2,738)
Treasury shares	-	-	-	-	-	(1)	(1)	-	(1)
Balance at 31 December 2009	135,000	1,475	234	(4,170)	37,861	(2,141)	168,259	19,247	187,506

The Condensed Consolidated Statement of Changes in Equity should be read in conjunction with the audited annual financial statements for the year ended 30 June 2010 and the accompanying explanatory notes attached to the interim financial statements.

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**CONDENSED CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE PERIOD ENDED 31 DECEMBER 2010**

	<b>6 MONTHS ENDED</b>	
	<b>31.12.2010</b>	<b>31.12.2009</b>
	<b>RM'000</b>	<b>RM'000</b>
Net cash from operating activities	2,629	30,889
	-----	-----
Net cash used in investing activities	(114)	(342)
	-----	-----
Net cash used in financing activities	(11,000)	(2,786)
	-----	-----
Net changes in cash and cash equivalents	(8,485)	27,761
Effects of exchange rate changes	(372)	(1,102)
Cash and cash equivalents brought forward	174,557	152,428
	-----	-----
Cash and cash equivalents carried forward	165,700	179,087
	=====	=====
Cash and cash equivalents comprise:		
Fixed deposits*	164,551	178,092
Cash & bank balances	1,149	1,025
Bank overdraft	-	(30)
	-----	-----
	165,700	179,087
	=====	=====
*Fixed deposits pledged as security for borrowings	-	454
	=====	=====

The Condensed Consolidated Statement of Cash Flows should be read in conjunction with the audited annual financial statements for the year ended 30 June 2010 and the accompanying explanatory notes attached to the interim financial statements.

## **INTERIM FINANCIAL REPORT**

### **Notes:-**

#### **Disclosure requirements pursuant to FRS 134 – paragraph 16**

The condensed consolidated interim financial statements should be read in conjunction with the audited annual financial statements of the Group for the year ended 30 June 2010.

#### **A1. Accounting Policies and Methods of Computation**

The interim financial report is unaudited and has been prepared in accordance with Financial Reporting Standard (“FRS”) 134 Interim Financial Reporting and Chapter 9, Part K Rule 9.22 of the ACE Market Listing Requirements of the Bursa Malaysia Securities Berhad (“Bursa Securities”).

The accounting policies and methods of computation adopted by the Group in the interim financial statements are consistent with those adopted in the latest audited annual financial statements, except for the adoption of new and revised FRSs, amendments to FRSs and Interpretation Committee (“IC”) Interpretations which were effective for financial period beginning 1 July 2010.

The adoption of the new and revised FRSs, amendments to FRSs and IC Interpretations do not have significant financial impact on the Group other than the effects of the following FRSs:

##### FRS 101(revised) Presentation of Financial Statements

The revised FRS 101 requires all non-owner changes in equity to be presented either in a single statement of comprehensive income, or in two statements which comprise a separate income statement and statement of comprehensive income. The Group has elected to present the statement of comprehensive income in two statements if there is any comprehensive income being recognised in the period.

There is no impact on the financial position of the Group since these changes affect only the presentation of items of income and expenses. The Group has adopted the standard retrospectively.

##### FRS 7 Financial Instruments: Disclosures

FRS 7 requires extensive disclosure of qualitative and quantitative information about exposure to risks from financial instruments. Such information will be disclosed in the audited annual financial statements of the Group.

## **INTERIM FINANCIAL REPORT**

### **Notes:- continued**

#### **A1. Accounting Policies and Methods of Computation - continued**

##### FRS 139 Financial Instruments: Recognition and Measurement

FRS 139 sets out the new requirements for the recognition and measurement of the Group's financial instruments.

Financial instruments are recorded initially at fair value. Subsequent measurement of those instruments at the end of the reporting period reflects the designation of the financial instrument. The Group determines the classification at initial recognition and re-evaluates this designation at each year end except for those financial instruments measured at fair value through profit or loss.

##### **Financial assets**

Prior to 1 July 2010, loans and receivables were stated at gross proceeds receivables less allowance for doubtful debts. Under FRS 139, loans and receivables are initially measured at fair value and subsequently at amortised cost using the effective interest rate method. Gains and losses are recognised in the consolidated income statement when the loans and receivables are derecognised, impaired or through the amortisation process.

##### **Financial liabilities**

Prior to 1 July 2010, borrowings were stated at the proceeds received less directly attributable transaction costs. Under FRS 139, borrowings are initially measured at fair value plus directly attributable transaction costs and subsequently at amortised cost using the effective interest rate method. Gains and losses are recognised in the consolidated income statement when the liabilities are derecognised or through the amortisation process.

FRS 139 has been accounted for prospectively and comparative figures are not restated. However, the adoption of FRS 139 does not have an impact on the Group's opening balances.

#### **A2. Seasonality or Cyclicity of Operations**

The business operations of the Group are not materially affected by any seasonal or cyclical factors.

#### **A3. Exceptional or Unusual Items**

During the current financial quarter, there was no item of exceptional or unusual nature that affects the assets, liabilities, equity, net income or cash flows of the Group.

#### **A4. Changes in Estimates of Amounts Reported**

There was no significant change to estimate of amount reported in prior interim periods or prior financial years.

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**Notes:- continued**

**A5. Changes in Debt and Equity Securities**

There was no issuance, cancellation, repurchase, resale and repayment of debt and equity securities during the current financial quarter or financial year-to-date.

**A6. Dividend paid**

A first and final dividend of 1 sen per ordinary share of 10 sen each comprising 0.745 sen gross less Malaysian Income Tax and 0.255 sen single tier amounting to RM10,947,596.60 in respect of financial year ended 30 June 2010 was paid on 23 December 2010.

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Notes:- continued

**A7. Segment Information**

The Group's segmental results for the period ended 31 December 2010 are as follows:-

	<b>Information technology and e-commerce RM'000</b>	<b>Communications technology RM'000</b>	<b>Content and digital media RM'000</b>	<b>Adjustments/ eliminations RM'000</b>	<b>Total RM'000</b>
External revenue	3,581	24,033	2,263	-	29,877
Inter-segment revenue	33	66	-	(99)	-
	-----	-----	-----	-----	-----
<b>Total revenue</b>	3,614	24,099	2,263	(99)	29,877
	=====	=====	=====	=====	=====
Profit before taxation	724	17,604	546	-	18,874
	=====	=====	=====	=====	=====

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Notes:- continued

**A7. Segment Information - continued**

The Group's segmental results for the period ended 31 December 2009 are as follows:-

	<b>Information technology and e-commerce RM'000</b>	<b>Communications technology RM'000</b>	<b>Content and digital media RM'000</b>	<b>Adjustments/ eliminations RM'000</b>	<b>Total RM'000</b>
External revenue	3,508	17,061	2,113	-	22,682
Inter-segment revenue	42	50	44	(136)	-
	-----	-----	-----	-----	-----
<b>Total revenue</b>	<b>3,550</b>	<b>17,111</b>	<b>2,157</b>	<b>(136)</b>	<b>22,682</b>
	=====	=====	=====	=====	=====
Profit before taxation	620	7,480	206	(1)	8,305
	=====	=====	=====	=====	=====

**INTERIM FINANCIAL REPORT**

**Notes:- continued**

**A8. Material Events Subsequent to the End of the Interim Period**

There was no item, transaction or event of a material or unusual in nature during period from the end of the quarter under review to the date of this report except for the following:

On 14 January 2011, the Company completed the disposal of 450,000 ordinary shares of RM1.00 each held in Extiva Communications Sdn Bhd (“Extiva”), representing its entire equity interest in Extiva, to YTL Communications Sdn Bhd (“YTL Comm”), a related company, for a total consideration of RM18 million (“the Disposal”). As a result of the Disposal, Extiva ceased to be a subsidiary of the Company.

**A9. Changes in the Composition of the Group**

There were no changes in the composition of the Group for the period ended 31 December 2010 including business combinations, acquisition or disposal of subsidiaries and long term investments, restructurings and discontinuing of operations.

**A10. Changes in Contingent Liabilities or Contingent Assets**

There were no changes in the contingent liabilities or the contingent assets of the Group since the last financial year ended 30 June 2010.

As at 31 December 2010, the Company had given corporate guarantees amounting to RM20.0 million to a financial institution for facilities granted by the financial institution to its subsidiaries as follows:

	<b>Total Amount Guaranteed RM'000</b>	<b>Amount Utilised RM'000</b>
Bank guarantee	20,000	9,262
	-----	-----

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**INTERIM FINANCIAL REPORT**

**Notes:- continued**

**Disclosure requirements per Appendix 9B, Part K of Chapter 9 of the Ace Market Listing Requirements of Bursa Securities**

**B1. Review of Performance**

*Year-to-date review*

For the six months under review, Group revenue increased by 31.7% to RM29.877 million compared to RM22.682 million recorded in the corresponding period ended 31 December 2009. The increase was largely attributable to fee income derived from a spectrum sharing agreement in relation to the Group's 2.3GHz Worldwide Interoperability for Microwave Access ("WIMAX") spectrum.

Group profit before taxation for the six months under review increased by 127.3% to RM18.874 million representing an increase of RM10.569 million as compared to that recorded in the corresponding period ended 31 December 2009. The increase was mainly due to higher revenue and the absence of a fine amounting RM1.9 million recorded in the corresponding period ended 31 December 2009. The fine was imposed by Malaysian Communications and Multimedia Commission ("MCMC") in relation to the delayed roll out of its WIMAX network in October 2009 and was subsequently reconsidered by MCMC and reversed in May 2010.

*Quarter review*

The Group recorded a revenue and profit before taxation for the current financial quarter of RM20.684 million and RM14.588 million representing an increase of 102.9% and 577.9%, respectively compared to the preceding year corresponding quarter ended 31 December 2009. The increase in profit before taxation was mainly due to higher fee income earned from its WIMAX spectrum and the absence of a fine imposed by MCMC in the preceding year corresponding period as stated above.

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**Notes:- continued**

**B2. Comparison with Preceding Quarter**

	<b>Current Quarter 31.12.2010 RM'000</b>	<b>Preceding Quarter 30.09.2010 RM'000</b>
Revenue	20,684	9,193
Profit before taxation	14,588	4,286

For the current financial quarter, Group profit before taxation increased by RM10.302 million to RM14.588 million, representing an increase of 240.4%. The increase was mainly due to higher fee income earned from its WIMAX spectrum.

**B3. Prospects**

The Group, after considering its current level of operations and current market conditions, is expected to achieve a satisfactory performance in the financial year ending 30 June 2011.

**B4. Profit Forecast**

The Group did not issue any profit forecast or profit guarantee in a public document during the current financial quarter.

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**YTL E-SOLUTIONS BERHAD (Company No. 236137-K)**  
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**INTERIM FINANCIAL REPORT**

**Notes:- continued**

**B5. Taxation**

Taxation comprises the following:-

	<b>Current Year Quarter 31.12.2010 RM'000</b>	<b>Financial Year- To-Date 31.12.2010 RM'000</b>
Taxation based on profit for the period	3,636	4,056
Over provision of taxation in prior year	(21)	(21)
Deferred taxation	278	1,111
	-----	-----
	3,893	5,146
	=====	=====

The provision for taxation for the current financial quarter and financial year-to-date reflects an effective rate higher than the statutory income tax rate mainly due to certain expenses that are not deductible for tax purposes and losses incurred by certain subsidiaries.

**B6. Sale of Unquoted Investments and/or Properties**

There was no sale of unquoted investments and/or properties during the current financial quarter and the financial year-to-date.

**B7. Quoted Securities**

There was no purchase or disposal of quoted securities during the current financial quarter and the financial year-to-date.

The Group did not have any quoted securities other than the quoted securities held in an existing subsidiary at the end of the current financial quarter.

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**INTERIM FINANCIAL REPORT**

**Notes:- continued**

**B8. Status of Corporate Proposals**

As at the date of this announcement, there are no corporate proposals announced and pending completion, except for the proposed establishment of a new employees share options scheme for the eligible employees and directors of the Company and/or its subsidiaries, the proposal has been approved by the Company's shareholders at an Extraordinary General Meeting held on 30 November 2010.

**B9. Group Borrowings and Debt Securities**

Particulars of the Group's borrowings as at 31 December 2010 are as follows:-

	<b>Short term RM'000</b>
Secured	70 -----

During the current financial quarter, there was no issuance, cancellation, repurchase, resale and repayment of debt securities. None of the Group's borrowings are denominated in foreign currency.

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**INTERIM FINANCIAL REPORT**

**Notes:- continued**

**B10. Derivative Financial Instruments, Fair Value Changes of Financial Liabilities and Realised and Unrealised Profits or Losses**

**i) Derivative Financial Instruments**

There are no outstanding derivatives as at 31 December 2010.

**ii) Fair Value Changes of Financial Liabilities**

As at 31 December 2010, the Group does not have any financial liabilities measured at fair value through profit or loss.

**iii) Retained Earnings**

	<b>As at 31.12.2010 RM'000</b>	<b>As at 30.09.2010 RM'000</b>
Retained earnings of YTL e-Solutions Berhad and its subsidiaries		
- Realised	46,914	46,887
- Unrealised	22	300
	-----	-----
	46,936	47,187
Less: consolidated adjustments	(6,944)	(2,984)
	-----	-----
Total Group retained earnings as per consolidated accounts	39,992	44,203
	=====	=====

**B11. Material Litigation**

There was no material litigation pending as at the date of this report.

**B12. Dividend**

The Board of Directors is pleased to declare an interim single tier dividend of 10% or 1 sen per ordinary share of 10 sen each for the financial year ending 30 June 2011.

The book closure and payment dates in respect of the aforesaid dividend are 16 March 2011 and 31 March 2011 respectively.

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**INTERIM FINANCIAL REPORT**

**Notes:- continued**

**B13. Earnings Per Share**

**i) Basic earnings per share**

The basic earnings per share of the Group has been computed by dividing the profit attributable to owners of the parent for the financial quarter by the weighted average number of ordinary shares in issue during the financial quarter as set out below:

	<b>Current Year Quarter 31.12.2010</b>	<b>Preceding Year Corresponding Quarter 31.12.2009</b>
Profit attributable to Owners of the Parent (RM'000)	6,737	1,019
Weighted average number of ordinary shares in issue ('000)	1,345,328	1,345,328
Basic earnings per share (sen)	0.50	0.08

**ii) Diluted earnings per share**

The Group does not have any convertible securities and accordingly, the disclosure of diluted earnings per share is not applicable.

**B14. Audit Report of the Preceding Financial Year Ended 30 June 2010**

The Auditors' Report on the financial statements of the financial year ended 30 June 2010 did not contain any qualification.

By Order of the Board  
HO SAY KENG  
Secretary

Kuala Lumpur  
Dated: 24 February 2011