GLOBAL YELLOW PAGES LIMITED (Co. Reg. No. 200304719G) AND ITS SUBSIDIARIES

SGXNET ANNOUNCEMENT UNAUDITED INTERIM FINANCIAL INFORMATION For the third quarter and nine months ended 31 December 2013

PART I - INFORMATION REQUIRED FOR ANNOUNCEMENTS OF QUARTERLY (Q1, Q2 & Q3), HALF YEAR AND FULL YEAR RESULTS

(1)(a)(i) An income statement and statement of comprehensive income, or a statement of comprehensive income, for the group, together with a comparative statement for the corresponding period of the immediately preceding financial year.

	FY2013/14 3 rd Qtr	FY2012/13 3 rd Qtr	Group Change	FY2013/14 1.4 2013 to 31.12.2013	FY2012/13 1.4 2012 to 31.12.2012	Change
	S\$'000	S\$'000	%	S\$'000	S\$'000	%
Revenue	14,690	18,204	(19.3)	23,153	25,558	(9.4)
Other gain (net)	487	603	(19.2)	1,626	2,001	(18.7)
Printing and material costs	(1,743)	(2,124)	(17.9)	(1,753)	(2,056)	(14.8)
Staff costs	(3,210)	(4,190)	(23.4)	(9,748)	(12,928)	(24.6)
Other expenses	(3,466)	(124,260)	(97.2)	(7,084)	(128,144)	(94.5)
Finance expenses	(146)	(103)	41.7	(397)	(507)	(21.7)
Depreciation Amortisation	(438) (110)	(301) (148)	45.5 (25.7)	(1,302) (325)	(927) (442)	40.5 (26.5)
Total expenses	(9,112)	(131,126)	(93.1)	(20,609)	(145,004)	(26.5) (85.9)
Total expenses	(9,112)	(131,120)	(90.1)	(20,009)	(143,004)	(00.9)
Share of results of associated companies	1,746	(125)	N.M.	1,817	38	N.M.
(Loss)/profit before income tax	7,811	(112,444)	N.M.	5,987	(117,407)	N.M.
Income tax expense	(1,054)	(1,649)	(36.1)	(790)	(715)	10.5
Net (loss)/profit	6,757	(114,093)	N.M.	5,197	(118,122)	N.M.
Other comprehensive income/(loss): Currency translation	075	(20)	N/ A /	00	(040)	N/ A /
differences Fair value gain on cash-	275	(32)	N.M.	83	(212)	N.M.
flow hedges	(4)	-	(100.0)	-	41	(100.0)
						_
Total comprehensive income/(loss)	7,028	(114,125)	N.M.	5,280	(118,293)	N.M.
(Loss)/profit attributable to:						
Equity holders of the Company	6,949	(113,974)	N.M.	5,475	(117,874)	N.M.
Non-controlling interests	(192)	(113,574)	61.3	(278)	(248)	12.1
rton com omng mercete	6,757	(114,093)	N.M.	5,197	(118,122)	N.M.
		(****,****)	74.777.	2,101	(****,**==/	
Total comprehensive income/(loss) attributable to:						
Equity holders of the Company	7,220	(114,006)	N.M.	5,558	(118,045)	N.M.
Non-controlling interests	(192)	(119)	61.3	(278)	(248)	12.1
	7,028	(114,125)	<u>N.M.</u>	5,280	(118,293)	N.M.

1(a)(ii)

	FY2013/14 3 rd Qtr S\$'000	FY2012/13 3 rd Qtr S\$'000	Group Change %	FY2013/14 1.4 2013 to 31.12.2013 S\$'000	FY2012/13 1.4 2012 to 31.12.2012 S\$'000	Change %
Interest on borrowings	(147)	(102)	44.1	(397)	(413)	(3.9)
(Allowance for)/write-back of impairment of receivables	(623)	(346)	80.1	(266)	408	N.M.
Write-back of impairment of a non-current asset	-	-	-	-	6	(100.0)
Foreign exchange (loss)/gain Gain/(Loss) on disposal of	-	-	-	(1)	6	N.M.
subsidiary	(114)	-	100.0	9	-	100.0
Loss on disposal of property, plant and equipment Impairment of goodwill on	-	(7)	(100.0)	(13)	(7)	(85.7)
business acquisition/ consolidation Impairment of intangible assets	-	(59,032) (62,968)	(100.0) (100.0)	-	(59,032) (62,968)	(100.0) (100.0)

N.M. - Not meaningful

(1)(b)(i) A statement of financial position (for the issuer and group), together with a comparative statement as at the end of the immediately preceding financial year.

Dec-13		Gro	up	Compa	any
Current assets		Dec-13	Mar-13	Dec-13	Mar-13
Current assets		S\$'000	S\$'000	S\$'000	S\$'000
Current assets Cash and cash equivalents 5,857 9,771 2,671 4,764 Trade and other receivables 11,983 8,553 10,808 6,500 Inventories 121 385 115 385 Assets Held for Sale 1,032 - 1,032 - Other current assets 4,376 669 4,254 228 Due from subsidiaries - 1 1619 631 Due from associated companies 27 18 16 18 Non-current assets 52 52 52 52 Non-current assets 52 52 52 52 Investments in associated companies - - 11,452 10,816 Investments in associated companies 26,583 1,497 24,666 1,968 Investments in associated companies 26,583 1,497 24,666 1,968 Investments in associated companies 26,583 1,497 24,666 1,968 Property, plant and equipment 16,	ASSETS	. ,			
Cash and cash equivalents 5,857 9,771 2,671 4,754 Trade and other receivables 11,983 8,553 10,008 6,500 Inventories 121 385 11,032 - Assets Held for Sale 1,032 - 1,032 - Due from subsidiaries - - 1,619 631 Due from subsidiaries - - 1,619 631 Due from associated companies 27 18 16 18 Due from associated companies 25 52 52 52 52 Non-current assets 52 52 52 52 52 10,816 Investment in subsidiaries - - - 11,452 10,816 Investments in associated companies 26,583 1.497 24,666 1968 Property, plant and equipment 16,216 16,452 11,230 11,819 Investment is subsidiaries 5,139 50,791 47,699 47,900 Due from a su					
Trade and other receivables		5 857	9 771	2 671	4 754
Inventories	·				
Assets Held for Sale 1,032 - 1,032 - Other current assets 4,376 669 4,254 288 Due from subsidiaries - - 1,619 631 Due from associated companies 27 18 16 18 Non-current assets 52 52 52 52 Investment in subsidiaries - - 11,452 10,816 Investments in associated companies 26,83 1,497 24,666 1,986 Property, plant and equipment 16,216 16,452 11,230 11,819 Intagible assets 51,139 50,791 47,699 47,900 Due from a subsidiary - - 5,134 4,974 Intagibilities 33,990 68,792 100,233 77,529 Total assets 117,386 88,188 120,748 90,105 LIABILITIES Current inabilities 5,569 6,776 4,363 5,439 Advance receipts and billings 1,806 2,027 </td <td></td> <td></td> <td></td> <td></td> <td></td>					
Other current assets 4,376 669 4,254 288 Due from subsidiaries - - 1,619 631 Due from associated companies 27 18 16 18 23,396 19,396 20,515 12,576 Non-current assets 52 52 52 52 Investment in subsidiaries - - 11,452 10,816 Investments in associated companies 26,583 1,497 24,666 1,968 Property, plant and equipment 16,216 16,452 11,230 11,818 Intangible assets 51,139 50,791 47,699 47,900 Due from a subsidiary - - 5,134 4,974 Intangible assets 117,386 88,188 120,748 90,105 LIABILITIES 117,386 88,188 120,748 90,105 LIABILITIES 2 4,363 5,439 Advance recepits and billings 1,806 2,027 1,787 1,834 Due			-		-
Due from subsidiaries - 1,619 631 Due from associated companies 27 18 16 18 Non-current assets 23,396 19,396 20,515 12,576 Non-current assets 52 52 52 52 10,816 Investment in subsidiaries - - 11,452 10,816 Investments in associated companies 26,583 1,497 24,666 1,968 Property, plant and equipment 16,216 16,452 11,230 11,819 Intangible assets 51,139 50,791 47,699 47,900 Due from a subsidiary - - 5,134 4,974 93,990 68,792 100,233 77,529 Total assets 117,386 88,188 120,748 90,105 LIABILITIES 2 6,776 4,363 5,439 Advance receipts and billings 5,569 6,776 4,363 5,439 Borrowings 1,806 2,027 1,787 1,834			669		288
Due from associated companies 27 18 16 18 23,396 19,396 20,515 12,676 12,		-,0.0	-		
Non-current assets 23,396 19,396 20,515 12,576 Other non-current assets 52 52 52 52 Investment in subsidiaries - - 11,452 10,816 Investments in associated companies 26,583 1,497 24,666 1,968 Property, plant and equipment 16,216 16,452 11,230 11,819 Intangible assets 51,139 50,791 47,699 47,900 Due from a subsidiary - - 5,134 4,974 Total assets 117,386 88,188 120,748 90,105 LIABILITIES Current liabilities Trade and other payables 5,569 6,776 4,363 5,439 Advance receipts and billings 1,806 2,027 1,787 1,834 Due to subsidiaries - - 2,745 2,484 Borrowings 15,668 16,445 19,846 11,246 Non-current liabilities 9 4		27	18		
Non-current assets 52 52 52 52 10.81 11.81 10.81 11.81 <t< td=""><td>2 40 110111 4000014104 00111.pai.1100</td><td></td><td></td><td></td><td></td></t<>	2 40 110111 4000014104 00111.pai.1100				
Investment in subsidiaries - 11,452 10,816 Investments in associated companies 26,583 1,497 24,666 1,968 Property, plant and equipment 16,216 16,452 11,230 11,819 Intangible assets 51,139 50,791 47,699 47,900 Due from a subsidiary - - 5,134 4,974 93,990 68,792 100,233 77,529 Total assets 117,386 88,188 120,748 90,105 ILABILITIES	Non-current assets				,
Investments in associated companies 26,583 1,497 24,666 1,968 Property, plant and equipment 16,216 16,452 11,230 11,819 Intangible assets 51,139 50,791 47,699 47,900 20 20 20 20 20 20 20	Other non-current assets	52	52	52	52
Investments in associated companies 26,583 1,497 24,666 1,968 Property, plant and equipment 16,216 16,452 11,230 11,819 Intangible assets 51,139 50,791 47,699 47,900 20 20 20 20 20 20 20	Investment in subsidiaries	_	-		10,816
Property, plant and equipment 16,216 16,452 11,230 11,819 Intangible assets 51,139 50,791 47,699 47,900 20,000 20,		26,583	1,497		
Intangible assets	•				
Pue from a subsidiary					
Total assets 117,386 88,188 120,748 90,105 LIABILITIES Current liabilities Trade and other payables 5,569 6,776 4,363 5,439 Advance receipts and billings 1,806 2,027 1,787 1,834 Due to subsidiaries - - 2,745 2,484 Borrowings 10,036 1,019 10,036 1,019 Current income tax liabilities 982 425 915 470 Non-current liabilities 15,668 16,445 15,668 16,445 Borrowings 15,668 16,445 15,668 16,445 Due to subsidiaries - - 2,000 - Deferred income tax liabilities 94 149 46 84 Total liabilities 34,155 26,841 37,560 27,775 NET ASSETS 83,231 61,347 83,188 62,330 Treasury shares (5,775) (5,775) (5,775) (5,775) Share o	•	-	, -		
Total assets 117,386 88,188 120,748 90,105 LIABILITIES Current liabilities Trade and other payables 5,569 6,776 4,363 5,439 Advance receipts and billings 1,806 2,027 1,787 1,834 Due to subsidiaries - - - 2,745 2,484 Borrowings 10,036 1,019 10,036 1,019 Current income tax liabilities 982 425 915 470 Non-current liabilities 15,668 16,445 15,668 16,445 Due to subsidiaries - - - 2,000 - Due to subsidiaries - - - 2,000 - Due to subsidiaries - - - - 2,000	,	93,990	68,792	· · · · · · · · · · · · · · · · · · ·	
LIABILITIES Current liabilities Trade and other payables 5,569 6,776 4,363 5,439 Advance receipts and billings 1,806 2,027 1,787 1,834 Due to subsidiaries - - 2,745 2,484 Borrowings 10,036 1,019 10,036 1,019 Current income tax liabilities 982 425 915 470 Non-current liabilities 88,393 10,247 19,846 11,246 Norwings 15,668 16,445 15,668 16,445 Due to subsidiaries - - 2,000 - Deferred income tax liabilities 94 149 46 84 Due to subsidiaries 34,155 26,841 37,560 27,775 NET ASSETS 83,231 61,347 83,188 62,330 SHAREHOLDERS' EQUITY Share capital 84,396 155,790 84,396 155,790 Treasury shares (5,775) (5,775) (5,775			· · · · · · · · · · · · · · · · · · ·		
Current liabilities Trade and other payables 5,569 6,776 4,363 5,439 Advance receipts and billings 1,806 2,027 1,787 1,834 Due to subsidiaries - - 2,745 2,484 Borrowings 10,036 1,019 10,036 1,019 Current income tax liabilities 982 425 915 470 Non-current liabilities 18,393 10,247 19,846 11,246 Non-current liabilities 15,668 16,445 15,668 16,445 Due to subsidiaries - - 2,000 - Deferred income tax liabilities 94 149 46 84 15,762 16,594 17,714 16,529 Total liabilities 34,155 26,841 37,560 27,775 NET ASSETS 83,231 61,347 83,188 62,330 SHAREHOLDERS' EQUITY Share capital 84,396 155,790 84,396 155,790	Total assets	117,386	88,188	120,748	90,105
Trade and other payables 5,569 6,776 4,363 5,439 Advance receipts and billings 1,806 2,027 1,787 1,834 Due to subsidiaries - - 2,745 2,484 Borrowings 10,036 1,019 10,036 1,019 Current income tax liabilities 982 425 915 470 Non-current liabilities 8 18,393 10,247 19,846 11,246 Non-current liabilities 8 16,445 15,668 16,445 Due to subsidiaries - - 2,000 - Deferred income tax liabilities 94 149 46 84 15,762 16,594 17,714 16,529 Total liabilities 34,155 26,841 37,560 27,775 NET ASSETS 83,231 61,347 83,188 62,330 SHAREHOLDERS' EQUITY Share capital 84,396 155,790 84,396 155,790 Treasury shares (5,775) <td>LIABILITIES</td> <td></td> <td></td> <td></td> <td></td>	LIABILITIES				
Advance receipts and billings 1,806 2,027 1,787 1,834 Due to subsidiaries - - 2,745 2,484 Borrowings 10,036 1,019 10,036 1,019 Current income tax liabilities 982 425 915 470 Non-current liabilities 882 425 915 470 Non-current liabilities 982 425 915 470 Non-current liabilities 882 15,668 16,445 15,668 16,445 Due to subsidiaries - - - 2,000 - Deferred income tax liabilities 94 149 46 84 4 15,762 16,594 17,714 16,529 Total liabilities 34,155 26,841 37,560 27,775 NET ASSETS 83,231 61,347 83,188 62,330 SHAREHOLDERS' EQUITY Share capital 84,396 155,790 84,396 155,790 Treasury shares (5,775)	Current liabilities				
Due to subsidiaries	Trade and other payables	5,569	6,776	4,363	5,439
Borrowings 10,036 1,019 10,036 1,019 Current income tax liabilities 982 425 915 470 Non-current liabilities Borrowings 15,668 16,445 15,668 16,445 Due to subsidiaries - - - 2,000 - Deferred income tax liabilities 94 149 46 84 15,762 16,594 17,714 16,529 Total liabilities 34,155 26,841 37,560 27,775 NET ASSETS 83,231 61,347 83,188 62,330 SHAREHOLDERS' EQUITY Share capital 84,396 155,790 84,396 155,790 Treasury shares (5,775) (5,775) (5,775) (5,775) Share option reserve 57 57 57 57 Currency translation reserve (951) (1,035) - - Other reserve (2,348) (2,354) - - (Accumulated loss)/retained earnings	Advance receipts and billings	1,806	2,027	1,787	1,834
Current income tax liabilities 982 425 915 470 Non-current liabilities 18,393 10,247 19,846 11,246 Borrowings 15,668 16,445 15,668 16,445 Due to subsidiaries - - 2,000 - Deferred income tax liabilities 94 149 46 84 Total liabilities 34,155 26,841 37,560 27,775 NET ASSETS 83,231 61,347 83,188 62,330 SHAREHOLDERS' EQUITY Share capital 84,396 155,790 84,396 155,790 Treasury shares (5,775) (5,775) (5,775) (5,775) (5,775) Share option reserve 57 57 57 57 Currency translation reserve (951) (1,035) - - Other reserve (2,348) (2,354) - - (Accumulated loss)/retained earnings 8,183 (85,034) 4,510 (87,742) Capital and reserves attributable t	Due to subsidiaries	-	-	2,745	2,484
Non-current liabilities 18,393 10,247 19,846 11,246 Borrowings 15,668 16,445 15,668 16,445 Due to subsidiaries - - 2,000 - Deferred income tax liabilities 94 149 46 84 15,762 16,594 17,714 16,529 Total liabilities 34,155 26,841 37,560 27,775 NET ASSETS 83,231 61,347 83,188 62,330 SHAREHOLDERS' EQUITY Share capital 84,396 155,790 84,396 155,790 Treasury shares (5,775) (5,775) (5,775) (5,775) Share option reserve 57 57 57 57 Currency translation reserve (951) (1,035) - - Other reserve (2,348) (2,354) - - (Accumulated loss)/retained earnings 8,183 (85,034) 4,510 (87,742) Capital and reserves attributable to equity holders of the Company 83,561	Borrowings	10,036	1,019	10,036	1,019
Non-current liabilities Borrowings 15,668 16,445 15,668 16,445 Due to subsidiaries 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000 2,000	Current income tax liabilities	982	425	915	470
Due to subsidiaries		18,393	10,247	19,846	11,246
Due to subsidiaries - - 2,000 - Deferred income tax liabilities 94 149 46 84 15,762 16,594 17,714 16,529 Total liabilities 34,155 26,841 37,560 27,775 NET ASSETS 83,231 61,347 83,188 62,330 SHAREHOLDERS' EQUITY Share capital 84,396 155,790 84,396 155,790 Treasury shares (5,775) (5,775) (5,775) (5,775) (5,775) Share option reserve 57 57 57 57 Currency translation reserve (951) (1,035) - - Other reserve (2,348) (2,354) - - (Accumulated loss)/retained earnings 8,183 (85,034) 4,510 (87,742) Capital and reserves attributable to equity holders of the Company 83,561 61,649 83,188 62,330 Non-controlling interests (330) (302) - - -	Non-current liabilities				
Deferred income tax liabilities 94 149 46 84 15,762 16,594 17,714 16,529 Total liabilities 34,155 26,841 37,560 27,775 NET ASSETS 83,231 61,347 83,188 62,330 SHAREHOLDERS' EQUITY Share capital 84,396 155,790 84,396 155,790 Treasury shares (5,775) (5,775) (5,775) (5,775) (5,775) 57 Share option reserve 57 57 57 57 57 Currency translation reserve (951) (1,035) - - - Other reserve (2,348) (2,354) - - - - Capital and reserves attributable to equity holders of the Company 83,561 61,649 83,188 62,330 Non-controlling interests (330) (302) - - -	Borrowings	15,668	16,445	15,668	16,445
Total liabilities 15,762 16,594 17,714 16,529 NET ASSETS 34,155 26,841 37,560 27,775 NET ASSETS 83,231 61,347 83,188 62,330 SHAREHOLDERS' EQUITY Share capital 84,396 155,790 84,396 155,790 Treasury shares (5,775) (5,775) (5,775) (5,775) (5,775) Share option reserve 57 57 57 57 Currency translation reserve (951) (1,035) - - Other reserve (2,348) (2,354) - - (Accumulated loss)/retained earnings 8,183 (85,034) 4,510 (87,742) Capital and reserves attributable to equity holders of the Company 83,561 61,649 83,188 62,330 Non-controlling interests (330) (302) - - -	Due to subsidiaries	-	-	2,000	-
Total liabilities 34,155 26,841 37,560 27,775 NET ASSETS 83,231 61,347 83,188 62,330 SHAREHOLDERS' EQUITY Share capital 84,396 155,790 84,396 155,790 Treasury shares (5,775) (5,775) (5,775) (5,775) Share option reserve 57 57 57 57 Currency translation reserve (951) (1,035) - - Other reserve (2,348) (2,354) - - (Accumulated loss)/retained earnings 8,183 (85,034) 4,510 (87,742) Capital and reserves attributable to equity holders of the Company 83,561 61,649 83,188 62,330 Non-controlling interests (330) (302) - - -	Deferred income tax liabilities	94	149	46	84
NET ASSETS 83,231 61,347 83,188 62,330 SHAREHOLDERS' EQUITY Share capital 84,396 155,790 84,396 155,790 Treasury shares (5,775) (5,775) (5,775) (5,775) Share option reserve 57 57 57 57 Currency translation reserve (951) (1,035) - - - Other reserve (2,348) (2,354) - - - - (Accumulated loss)/retained earnings 8,183 (85,034) 4,510 (87,742) Capital and reserves attributable to equity holders of the Company 83,561 61,649 83,188 62,330 Non-controlling interests (330) (302) - - -		15,762	16,594	17,714	16,529
NET ASSETS 83,231 61,347 83,188 62,330 SHAREHOLDERS' EQUITY Share capital 84,396 155,790 84,396 155,790 Treasury shares (5,775) (5,775) (5,775) (5,775) Share option reserve 57 57 57 57 Currency translation reserve (951) (1,035) - - - Other reserve (2,348) (2,354) - - - - (Accumulated loss)/retained earnings 8,183 (85,034) 4,510 (87,742) Capital and reserves attributable to equity holders of the Company 83,561 61,649 83,188 62,330 Non-controlling interests (330) (302) - - -	Total liabilities	34.155	26.841	37.560	27.775
SHAREHOLDERS' EQUITY Share capital 84,396 155,790 84,396 155,790 Treasury shares (5,775) (5,775) (5,775) (5,775) Share option reserve 57 57 57 57 Currency translation reserve (951) (1,035) - - - Other reserve (2,348) (2,354) - - - - (Accumulated loss)/retained earnings 8,183 (85,034) 4,510 (87,742) Capital and reserves attributable to equity holders of the Company 83,561 61,649 83,188 62,330 Non-controlling interests (330) (302) - - -					
Share capital 84,396 155,790 84,396 155,790 Treasury shares (5,775) (5,775) (5,775) (5,775) Share option reserve 57 57 57 57 Currency translation reserve (951) (1,035) - - Other reserve (2,348) (2,354) - - (Accumulated loss)/retained earnings 8,183 (85,034) 4,510 (87,742) Capital and reserves attributable to equity holders of the Company 83,561 61,649 83,188 62,330 Non-controlling interests (330) (302) - - -	NET ASSETS	83,231	61,347	83,188	62,330
Share capital 84,396 155,790 84,396 155,790 Treasury shares (5,775) (5,775) (5,775) (5,775) Share option reserve 57 57 57 57 Currency translation reserve (951) (1,035) - - Other reserve (2,348) (2,354) - - (Accumulated loss)/retained earnings 8,183 (85,034) 4,510 (87,742) Capital and reserves attributable to equity holders of the Company 83,561 61,649 83,188 62,330 Non-controlling interests (330) (302) - - -	SHAREHOLDERS' EQUITY				
Treasury shares (5,775) (5,775) (5,775) (5,775) Share option reserve 57 57 57 57 Currency translation reserve (951) (1,035) - - Other reserve (2,348) (2,354) - - (Accumulated loss)/retained earnings 8,183 (85,034) 4,510 (87,742) Capital and reserves attributable to equity holders of the Company 83,561 61,649 83,188 62,330 Non-controlling interests (330) (302) - - -		84,396	155,790	84,396	155,790
Share option reserve 57 57 57 57 Currency translation reserve (951) (1,035) - - Other reserve (2,348) (2,354) - - (Accumulated loss)/retained earnings 8,183 (85,034) 4,510 (87,742) Capital and reserves attributable to equity holders of the Company 83,561 61,649 83,188 62,330 Non-controlling interests (330) (302) - - -	•				
Currency translation reserve (951) (1,035) -	-	, ,	•	, ,	
Other reserve (2,348) (2,354) - - (Accumulated loss)/retained earnings 8,183 (85,034) 4,510 (87,742) Capital and reserves attributable to equity holders of the Company 83,561 61,649 83,188 62,330 Non-controlling interests (330) (302) - - -	•			<u>-</u>	-
(Accumulated loss)/retained earnings 8,183 (85,034) 4,510 (87,742) Capital and reserves attributable to equity holders of the Company 83,561 61,649 83,188 62,330 Non-controlling interests (330) (302) - - -	-	, ,		_	_
Capital and reserves attributable to equity holders of the Company83,56161,64983,18862,330Non-controlling interests(330)(302)		, ,	•	4,510	(87,742)
equity holders of the Company 83,561 61,649 83,188 62,330 Non-controlling interests (330) (302) - - -	,	·		,	
		83,561	61,649	83,188	62,330
Total equity 83,231 61,347 83,188 62,330	_	(330)	(302)	-	
	Total equity	83,231	61,347	83,188	62,330

(1)(b)(ii) Aggregate amount of group's borrowings and debt securities.

Amount repayable in one year or less (S\$'000)

Dec-	13	Mar-13				
Secured	Unsecured	Secured	Unsecured			
1,036	9,000	1,019	-			
Amount repayable a	ifter one year (S\$'000)					
Dec-	13	Mar-13				
Secured	Unsecured	Secured	Unsecured			
15,668	-	16,445	-			

The term loan of \$16.7 million is secured over the Company's leasehold property and repayable over 10 years with fixed repayment schedule.

(1)(c) A statement of cash flows (for the group), together with a comparative statement for the corresponding period of the immediately preceding financial year.

Name		FY2013/14	FY2012/13	FY2013/14	FY2012/13
Cash flows from operating activities Ca.757 (114,093) 5,197 (118,122) Net (loss)/profit 5,197 (114,093) 5,197 (118,122) Adjustments for: 1.054 1,649 790 715 Share of results of associated companies (1,746) 125 (1,817) (38) Depreciation 438 301 1,302 927 20.2 220 1.0 20.2 1.0 20.2 1.0 20.2 1.0 2.0 1.0 1.0 (1) (1) (1) (1) (5) 4.2 1.0 2.0 1.0 4.0 2.0 1.0 2.0 1.0 2.0 1.0 2.0 1.0 2.0 1.0 2.0 1.0 2.0 1.0 2.0 1.0 2.0 1.0 2.0 1.0 2.0 1.0 2.0 1.0		3 rd Qtr	3 rd Qtr	1.4 2013 to 31.12.2013	1.4 2012 to 31.12.2012
Net (loss)/profit Adjustments for Continued Co		S\$'000	S\$'000		
Adjustments for	Cash flows from operating activities				
Income tax expense	Net (loss)/profit	6,757	(114,093)	5,197	(118,122)
Share of results of associated companies (1,746) 125 (1,817) (38) Depreciation 438 301 1,302 927 Loss on disposal of property, plant and equipment - 7 13 7 Loss on deemed disposal of financial asset, available-forsale - - 220 - Amortisation (11) (148 325 442 Interest income (11) (Adjustments for :				
Depreciation	Income tax expense	1,054	1,649	790	715
Loss on disposal of property, plant and equipment 7 13 7	Share of results of associated companies	(1,746)	125	(1,817)	(38)
	Depreciation	438	301	1,302	927
Interest income	Loss on deemed disposal of financial asset, available-for-	-	7		7
Interest income	Amortisation	110	148	325	442
Interest expense			_		
Write-back of impairment of a non-current asset (Gain/Loss on disposal of subsidiaries 114 - (9) - Impairment of assets reclassified as Held for Sale Impairment of goodwill on consolidation 99 99 - 59,032 - 59,032 Impairment of goodwill on consolidation - 62,968 - 62,968 Unrealised translation loss/(gain) (18) 1 (50) (9) Unrealised translation loss/(gain) (18) 1 (50) (9) Change in working capital 87 1,039 6,456 6,324 Receivables (9,701) (7,588) (7,194) (4,352) Advance receipts and billings (87) (373) (209) (98) Payables 1,607 3,575 (1,200) 3,168 Cash generated from operations (957) 6,051 (1,883) 5,173 Income tax paid (182) (434) (405) (753) Net cash provided by operating activities 1,139 5,617 (2,288) 4,420 Cash flows from investin					
	·	-	-	-	
Impairment of assets reclassified as Held for Sale	·	11/	_	(9)	(0)
Impairment of goodwill on consolidation 59,032 59,032 10 10 10 10 10 10 10 1			_		
Impairment of intangible assets C C C C C C C C C		99	50.032	-	50.032
Change in working capital Inventories 270 198 264 131		_		_	,
Change in working capital 6,954 10,239 6,456 6,324 Inventories 270 198 264 131 Receivables (9,701) (7,588) (7,194) (4,352) Advance receipts and billings (87) (373) (209) (98) Payables 1,607 3,575 (1,200) 3,168 Cash generated from operations (957) 6,051 (1,883) 5,173 Income tax paid (182) (434) (405) (753) Net cash provided by operating activities (1,139) 5,617 (2,288) 4,420 Cash flows from investing activities - - - 2 2 4,420 Cash flows from investing activities - - - - 2 2 4,20 Cash flows from investing activities - - - - 2 2 - 23 1,20 1,1132 (3,838) 1,20 1,20 1,23 1,23 1,23 1,23 1,23		(18)		(50)	
Change in working capital Inventories	Officialised translation loss/(gain)	. ,			<u> </u>
Inventories 270 198 264 131 Receivables (9,701) (7,588) (7,194) (4,352) Advance receipts and billings (87) (373) (209) (98) (98) (98) (987) (373) (209) (98) (98) (98) (987) (987) (373) (1,200) (3,168) (1,200) (1,883) (1,200) (1,883) (1,200) (1,883) (1,200) (1,883) (1,200) (1,883) (1,200) (1,883) (1,200) (1,883) (1,200) (1,883) (1,200) (1,288) (1,200) (1,288) (1,200) (1,288) (1,200) (1,288) (1,200) (1,288) (1,200) (1,288) (1,200) (1,288) (1,200) (1,288) (1,200) (1,288) (1,200) (1,288) (1,200) (1,288) (1,200) (1,288) (1,200) (1,288) (1,200) (1,288) (1,200) (1,288) (1,200) (1,288)	Change in working capital	0,934	10,239	0,430	0,324
Receivables (9,701) (7,588) (7,194) (4,352) Advance receipts and billings (87) (373) (209) (98) Payables 1,607 3,575 (1,200) 3,168 Cash generated from operations (957) 6,051 (1,883) 5,173 Income tax paid (182) (434) (405) (753) Net cash provided by operating activities (1,139) 5,617 (2,288) 4,420 Cash flows from investing activities (1,139) 5,617 (2,288) 4,420 Cash flows from investing activities - - - 2,288) 4,420 Cash flows from investing activities - - - 2,288) 4,420 Purchase of property, plant and equipment - - - 2,2 23 (89) Proceeds from disposal of subsidiaries - - 2,2 2 2 2 2 2 1 1 1,1 1,1 1,1 1,1 1,1 1,1 1,1 <td></td> <td>270</td> <td>198</td> <td>264</td> <td>131</td>		270	198	264	131
Advance receipts and billings (87) (373) (209) (98) Payables 1,607 3,575 (1,200) 3,168 Cash generated from operations (957) 6,051 (1,883) 5,173 Income tax paid (182) (434) (405) (753) Net cash provided by operating activities (1,139) 5,617 (2,288) 4,420 Cash flows from investing activities - - - 2 2 24 Purchase of property, plant and equipment (85) (3,704) (1,132) (3,838) Purchase of intangible assets (63) (29) (423) (89) Proceeds from disposal of property, plant and equipment - 22 - 23 Proceeds from disposal of subsidiaries - - 282 - Investment in associated companies - - 267 - Interest received 1 1 1 5 Net cash used in investing activities 1 2 7,547 - </td <td></td> <td>_</td> <td></td> <td>_</td> <td></td>		_		_	
Payables 1,607 3,575 (1,200) 3,168 Cash generated from operations (957) 6,051 (1,883) 5,173 Income tax paid (182) (434) (405) 753 Net cash provided by operating activities (1,139) 5,617 (2,288) 4,420 Cash flows from investing activities Investment in a subsidiary by a non-controlling interest - - 2 2 Purchase of property, plant and equipment (85) (3,704) (1,132) (3,838) Purchase of intangible assets (63) (29) (423) (89) Proceeds from disposal of property, plant and equipment - 2 2 2 2 2 2 2 2 2 1 1 2 2 2					
Cash generated from operations (957) (6,051 (1,883) (5,73)					
Net cash provided by operating activities	•				
Net cash provided by operating activities (1,139) 5,617 (2,288) 4,420 Cash flows from investing activities Investment in a subsidiary by a non-controlling interest - - 24 Purchase of property, plant and equipment (85) (3,704) (1,132) (3,838) Purchase of intangible assets (63) (29) (423) (89) Proceeds from disposal of property, plant and equipment - 22 - 23 Proceeds from disposal of subsidiaries - - 267 - 282 - Investment in associated companies - - 267 - 282 - Investment in associated companies - - 267 - 267 - 267 - 267 - 267 - 267 - 267 - 267 - 267 - 267 - 267 - 267 - 267 - 267 - 27,547 - 268 1,617 1,618 1,	Cash generated from operations	(937)	0,051	(1,003)	5,175
Cash flows from investing activities Investment in a subsidiary by a non-controlling interest - - - 24 Purchase of property, plant and equipment (85) (3,704) (1,132) (3,838) Purchase of intangible assets (63) (29) (423) (89) Proceeds from disposal of property, plant and equipment - 22 - 23 Proceeds from disposal of subsidiaries - - 282 - Investment in associated companies - - 267 - 267 - Investment in associated companies - - - 267 - 267 - - 11 5 - - - 267 - 267 - - - - 11 5 -	Income tax paid	(182)	(434)	(405)	(753)
Investment in a subsidiary by a non-controlling interest - - 24	Net cash provided by operating activities	(1,139)	5,617	(2,288)	4,420
Investment in a subsidiary by a non-controlling interest - - 24	Cash flows from investing activities				
Purchase of property, plant and equipment (85) (3,704) (1,132) (3,838) Purchase of intangible assets (63) (29) (423) (89) Proceeds from disposal of property, plant and equipment - 22 - 23 Proceeds from disposal of subsidiaries - - - 282 - Investment in associated companies - - - (16,072) - Dividend received 267 - 267 - Interest received 1 - 11 5 Net cash used in investing activities 120 (3,711) (17,068) (3,875) Cash flows from financing activities - - - 7,547 - Proceeds from issue of shares - - - 7,547 - Proceeds from borrowings (2,256) (3,779) (4,761) (19,379) Interest paid (127) (86) (351) (350) Dividends paid - - - -		_	_		24
Purchase of intangible assets (63) (29) (423) (89) Proceeds from disposal of property, plant and equipment - 22 - 23 Proceeds from disposal of subsidiaries - - 282 - Investment in associated companies - - (16,072) - Dividend received 267 - 267 - Interest received 1 - 11 5 Net cash used in investing activities 120 (3,711) (17,068) (3,875) Cash flows from financing activities - - 7,547 - Proceeds from issue of shares - - 7,547 - Proceeds from borrowings 4,000 5,000 13,000 20,413 Repayment of borrowings (2,256) (3,779) (4,761) (19,379) Interest paid (127) (86) (351) (350) Dividends paid - - - - (999) Net cash provided by/(used in) financing activiti		(85)	(3.704)	(1.132)	
Proceeds from disposal of property, plant and equipment - 222 - 23 Proceeds from disposal of subsidiaries - - 282 - Investment in associated companies - - (16,072) - Dividend received 267 - 267 - Interest received 1 - 11 5 Net cash used in investing activities 120 (3,711) (17,068) (3,875) Cash flows from financing activities - - - 7,547 - Proceeds from issue of shares - - - 7,547 - Proceeds from borrowings 4,000 5,000 13,000 20,413 Repayment of borrowings (2,256) (3,779) (4,761) (19,379) Interest paid (127) (86) (351) (350) Dividends paid - - - - (999) Net cash provided by/(used in) financing activities 598 3,041 (3,921) 230				, , ,	
Proceeds from disposal of subsidiaries - - 282 - Investment in associated companies - - (16,072) - Dividend received 267 - 267 - Interest received 1 - 11 5 Net cash used in investing activities 120 (3,711) (17,068) (3,875) Cash flows from financing activities - - - 7,547 - Proceeds from issue of shares - - - 7,547 - Proceeds from borrowings 4,000 5,000 13,000 20,413 Repayment of borrowings (2,256) (3,779) (4,761) (19,379) Interest paid (127) (86) (351) (350) Dividends paid - - - - (999) Net cash provided by/(used in) financing activities 1,617 1,135 15,435 (315) Cash and cash equivalents at beginning of the financial period 5,253 4,729 9,771 7,549<		-		-	
Dividend received 267 - 267 - Interest received 1 - 11 5 Net cash used in investing activities 120 (3,711) (17,068) (3,875) Cash flows from financing activities - - - 7,547 - Proceeds from issue of shares - - - 7,547 - Proceeds from borrowings 4,000 5,000 13,000 20,413 Repayment of borrowings (2,256) (3,779) (4,761) (19,379) Interest paid (127) (86) (351) (350) Dividends paid - - - - (999) Net cash provided by/(used in) financing activities 1,617 1,135 15,435 (315) Net increase in cash and cash equivalents 598 3,041 (3,921) 230 Cash and cash equivalents at beginning of the financial period 5,253 4,729 9,771 7,549 Effects of exchange rate changes on cash and cash equivalents 6 (2) </td <td></td> <td>-</td> <td>-</td> <td>282</td> <td>-</td>		-	-	282	-
Interest received 1 - 11 5 Net cash used in investing activities 120 (3,711) (17,068) (3,875) Cash flows from financing activities Proceeds from issue of shares Proceeds from borrowings - - - 7,547 - - Proceeds from borrowings 4,000 5,000 13,000 20,413 Repayment of borrowings (2,256) (3,779) (4,761) (19,379) Interest paid (127) (86) (351) (350) Dividends paid - - - - 999) Net cash provided by/(used in) financing activities 1,617 1,135 15,435 (315) Net increase in cash and cash equivalents 598 3,041 (3,921) 230 Cash and cash equivalents at beginning of the financial period 5,253 4,729 9,771 7,549 Effects of exchange rate changes on cash and cash equivalents 6 (2) 7 (11)	Investment in associated companies	-	-	(16,072)	-
Net cash used in investing activities 120 (3,711) (17,068) (3,875) Cash flows from financing activities Proceeds from issue of shares - - - 7,547 - Proceeds from borrowings 4,000 5,000 13,000 20,413 Repayment of borrowings (2,256) (3,779) (4,761) (19,379) Interest paid (127) (86) (351) (350) Dividends paid - - - - (999) Net cash provided by/(used in) financing activities 1,617 1,135 15,435 (315) Net increase in cash and cash equivalents 598 3,041 (3,921) 230 Cash and cash equivalents at beginning of the financial period 5,253 4,729 9,771 7,549 Effects of exchange rate changes on cash and cash equivalents 6 (2) 7 (11)	Dividend received	267	-		-
Cash flows from financing activities Proceeds from issue of shares - - 7,547 - Proceeds from borrowings 4,000 5,000 13,000 20,413 Repayment of borrowings (2,256) (3,779) (4,761) (19,379) Interest paid (127) (86) (351) (350) Dividends paid - - - - (999) Net cash provided by/(used in) financing activities 1,617 1,135 15,435 (315) Net increase in cash and cash equivalents 598 3,041 (3,921) 230 Cash and cash equivalents at beginning of the financial period 5,253 4,729 9,771 7,549 Effects of exchange rate changes on cash and cash equivalents 6 (2) 7 (11)			<u>-</u>		-
Proceeds from issue of shares - - 7,547 - Proceeds from borrowings 4,000 5,000 13,000 20,413 Repayment of borrowings (2,256) (3,779) (4,761) (19,379) Interest paid (127) (86) (351) (350) Dividends paid - - - - (999) Net cash provided by/(used in) financing activities 1,617 1,135 15,435 (315) Net increase in cash and cash equivalents 598 3,041 (3,921) 230 Cash and cash equivalents at beginning of the financial period 5,253 4,729 9,771 7,549 Effects of exchange rate changes on cash and cash equivalents 6 (2) 7 (11)	Net cash used in investing activities	120	(3,711)	(17,068)	(3,875)
Proceeds from borrowings 4,000 5,000 13,000 20,413 Repayment of borrowings (2,256) (3,779) (4,761) (19,379) Interest paid (127) (86) (351) (350) Dividends paid - - - - (999) Net cash provided by/(used in) financing activities 1,617 1,135 15,435 (315) Net increase in cash and cash equivalents 598 3,041 (3,921) 230 Cash and cash equivalents at beginning of the financial period 5,253 4,729 9,771 7,549 Effects of exchange rate changes on cash and cash equivalents 6 (2) 7 (11)	Cash flows from financing activities				
Repayment of borrowings (2,256) (3,779) (4,761) (19,379) Interest paid (127) (86) (351) (350) Dividends paid - - - - (999) Net cash provided by/(used in) financing activities 1,617 1,135 15,435 (315) Net increase in cash and cash equivalents 598 3,041 (3,921) 230 Cash and cash equivalents at beginning of the financial period 5,253 4,729 9,771 7,549 Effects of exchange rate changes on cash and cash equivalents 6 (2) 7 (11)	Proceeds from issue of shares	-	-	7,547	-
Interest paid (127) (86) (351) (350) Dividends paid - - - - (999) Net cash provided by/(used in) financing activities 1,617 1,135 15,435 (315) Net increase in cash and cash equivalents 598 3,041 (3,921) 230 Cash and cash equivalents at beginning of the financial period 5,253 4,729 9,771 7,549 Effects of exchange rate changes on cash and cash equivalents 6 (2) 7 (11)	S .				
Dividends paid(999)Net cash provided by/(used in) financing activities1,6171,13515,435(315)Net increase in cash and cash equivalents5983,041(3,921)230Cash and cash equivalents at beginning of the financial period5,2534,7299,7717,549Effects of exchange rate changes on cash and cash equivalents6(2)7(11)					
Net cash provided by/(used in) financing activities1,6171,13515,435(315)Net increase in cash and cash equivalents5983,041(3,921)230Cash and cash equivalents at beginning of the financial period5,2534,7299,7717,549Effects of exchange rate changes on cash and cash equivalents6(2)7(11)	•	(127)	(86)	(351)	
Net increase in cash and cash equivalents Cash and cash equivalents at beginning of the financial period Effects of exchange rate changes on cash and cash equivalents 6 (3,921) 230 4,729 9,771 7,549 6 (2) 7 (11)	-	1 617	1 125	15 /25	
Cash and cash equivalents at beginning of the financial period 5,253 4,729 9,771 7,549 Effects of exchange rate changes on cash and cash equivalents 6 (2) 7 (11)	ווים שביו פו שיות שבי שלוויו ווים ווים ווים ווים ווים ווים ווים	1,017	1,100	10,400	(313)
Cash and cash equivalents at beginning of the financial period 5,253 4,729 9,771 7,549 Effects of exchange rate changes on cash and cash equivalents 6 (2) 7 (11)	Net increase in cash and cash equivalents	598	3,041	(3,921)	230
Effects of exchange rate changes on cash and cash equivalents 6 (2) 7 (11)	Cash and cash equivalents at beginning of the financial				
equivalents 6 711)		5,253	4,729	9,771	7,549
Cash and cash equivalents at end of the financial period5,8577,7685,8577,768		6	(2)	7	(11)
	Cash and cash equivalents at end of the financial period	5,857	7,768	5,857	7,768

1)(d)(i) A statement of all changes in equity (for the issuer and group), together with a comparative statement for the corresponding period of the immediately preceding financial year.

	•	Attributable to equity holders of the Company					→			
<u>Group</u>	Share <u>capital</u> S\$'000	Treasury shares S\$'000	Share option reserve S\$'000	Cash flow hedge <u>reserve</u> S\$'000	Currency translation <u>reserve</u> S\$'000	Other reserve S\$'000	Retained <u>earnings/</u> (accumulated <u>loss)</u> S\$'000	<u>Total</u> S\$'000	Non- controlling interests S\$'000	Total <u>equity</u> S\$'000
Balance at 1 Apr 2013	155,790	(5,775)	57	_	(1,035)	(2,354)	(85,034)	61,649	(302)	61,347
Balance at 1 Apr 2010	155,750	(3,773)	31		(1,000)	(2,004)	(00,004)	01,040	(002)	01,041
Total comprehensive income/(loss) for the period	-	-	-	4	(191)	-	(1,474)	(1,661)	(86)	(1,747)
Issue of shares	16,348	-	-	-	-	-	-	16,348	-	16,348
Adjustment in purchase consideration for non-controlling interest's shares	-	-	-	-	-	6	-	6	-	6
Investment in a subsidiary by a non-controlling interest	-	-	-	-	-	-	-	-	250	250
Write-off of accumulated loss	(87,742)	-	-	-	-	-	87,742	-	-	-
Balance at 30 Sep 2013	84,396	(5,775)	57	4	(1,226)	(2,348)	1,234	76,342	(138)	76,203
Total comprehensive loss for the period	-	-	-	(4)	275	-	6,949	7,220	(192)	7,028
Balance at 31 Dec 2013	84,396	(5,775)	57	-	(951)	(2,348)	8,183	83,561	(330)	83,231

	•		Attributable to equity holders of the Company ————————————————————————————————————							
<u>Group</u>	Share <u>capital</u> S\$'000	Treasury shares S\$'000	Share option reserve S\$'000	Cash flow hedge <u>reserve</u> S\$'000	Currency translation <u>reserve</u> S\$'000	Other reserve S\$'000	Retained <u>earnings/</u> (accumulated <u>loss)</u> S\$'000	<u>Total</u> S\$'000	Non- controlling <u>interests</u> S\$'000	Total <u>equity</u> S\$'000
Balance at 1 Apr 2012	155,790	(5,775)	57	(41)	(866)	(571)	40,238	188,832	(238)	188,594
Total comprehensive income/(loss) for the period	-	-	-	41	(180)	-	(3,900)	(4,039)	(129)	(4,168)
Acquisition of non-controlling interests' shares in a subsidiary	-	-	-	-	-	(3)	-	(3)	3	-
Dividend paid	-	-	-	-	-	-	(999)	(999)	-	(999)
Investment in a subsidiary by a non-controlling interest	-	-	-	-	-	-	-	-	24	24
Balance at 30 Sep 2012	155,790	(5,775)	57	-	(1,046)	(574)	35,339	183,791	(340)	183,451
Total comprehensive loss for the period	-	-	-		- (32)	-	(113,974)	(114,006)	(119)	(114,125)
Balance at 31 Dec 2012	155,790	(5,775)	57		- (1,078)	(574)	(78,635)	69,785	(459)	69,326

<u>Company</u>	Share <u>capital</u> S\$'000	Treasury <u>shares</u> S\$'000	Share option reserve S\$'000	Cash flow hedge <u>reserve</u> S\$'000	Retained <u>earnings/</u> (accumulated <u>loss)</u> S\$'000	Total <u>equity</u> S\$'000
Balance at 1 Apr 2013	155,790	(5,775)	57	-	(87,742)	62,330
Total comprehensive income/(loss) for the period	-	-	-	4	(636)	(632)
Issue of shares	16,348	-	-	-	-	16,348
Write-off of accumulated loss	(87,742)				87,742	-
Balance at 30 Sep 2013	84,396	(5,775)	57	4	(636)	78,046
Total comprehensive loss for the period	-	-	-	(4)	5,146	5,142
Balance at 31 Dec 2013	84,396	(5,775)	57	-	4,510	83,188
Balance at 1 Apr 2012	155,790	(5,775)	57	(41)	37,652	187,683
Total comprehensive income/(loss) for the period	-	-	-	41	(4,260)	(4,219)
Dividend paid	-	-	-	-	(999)	(999)
Balance at 30 Sep 2012	155,790	(5,775)	57	-	32,393	182,465
Total comprehensive income for the period	-	-	-	-	(103,921)	(103,921)
Balance at 31 Dec 2012	155,790	(5,775)	57	-	(71,528)	78,544

(1)(d)(ii) Details of any changes in the company's share capital arising from rights issue, bonus issue, share buy-backs, exercise of share options or warrants, conversion of other issues of equity securities, issue of shares for cash or as consideration for acquisition or for any other purpose since the end of the previous period reported on. State also the number of shares that may be issued on conversion of all the outstanding convertibles, as well as the number of shares held as treasury shares, if any, against the total number of issued shares excluding treasury shares of the issuer, as at the end of the current financial period reported on and as at the end of the corresponding period of the immediately preceding financial year.

As at 31 December 2013, the Company's share capital was \$\$84,396,013 (30 September 2013: \$\$84,396,011) comprising 736,754,731 (30 September 2013: 736,754,721) ordinary shares.

As at 31 December 2013 and 31 December 2012, there were 27,729,514 unexercised options to subscribe for ordinary shares under the Global Yellow Pages Share Option Scheme.

During the third quarter ended 31 December 2013, 10 warrants were exercised. As at 31 December 2013, 156,700,312 warrants have not been exercised (31 December 2012: 156,702,081).

As at 31 December 2013 and 31 December 2012, the Company held 55,000,000 treasury shares.

(1)(d)(iii) To show the total number of issued shares excluding treasury shares as at the end of the current financial period and as at the end of the immediately preceding year.

	Dec-13	Mar-13
	'000	'000
Total number of issued ordinary shares excluding treasury		
shares	681,755	499,590

(1)(d)(iv) A statement showing all sales, transfers, disposal, cancellation and/or use of treasury shares as at the end of the current financial period reported on.

There have been no sales, transfer, disposal, cancellation and/or use of treasury shares for the period reported on. Total number of treasury shares as at 31 December 2013 was 55,000,000.

(2) Whether the figures have been audited or reviewed and in accordance with which auditing standard or practice.

The figures have not been audited or reviewed.

(3) Where the figures have been audited or reviewed, the auditors' report (including any qualifications or emphasis of a matter).

Not applicable.

(4) Whether the same accounting policies and methods of computation as in the issuer's most recently audited annual financial statements have been applied.

The accounting policies and methods of computation used are consistent with those used in the most recently audited annual financial statements except for the adoption of the new or amended Financial Reporting Standards (FRS) and Interpretations to FRS ("INT FRS") that are mandatory for financial years beginning on or after 1 April 2013.

(5) If there are any changes in the accounting policies and methods of computation, including any required by an accounting standard, what has changed, as well as the reasons for, and the effect of, the change.

On 1 April 2013, the Group adopted the new or amended FRS and INT FRS that are mandatory for application from that date. Changes to the Group's accounting policies have been made as required, in accordance with the transitional provisions in the respective FRS and INT FRS.

The adoption of these new or amended FRS and INT FRS did not result in any substantial changes to the Group's accounting policies nor any significant impact on the financial statements.

(6) Earnings per ordinary share of the group for the current financial period reported on and the corresponding period of the immediately preceding financial year, after deducting any provision for preference dividends.

	<u>Group</u>							
	FY2013/14 3 rd Qtr	FY2012/13 3 rd Qtr	FY2013/14 1.4 2013 to 31.12.2013	FY2012/13 1.4 2012 to 31.12.2012				
Based on weighted average number of ordinary shares in issue (cents)	1.02	(22.81)	0.88	(23.59)				
On a fully diluted basis (cents)	1.02	(22.81)	0.88	(23.59)				

(7) Net asset value (for the issuer and group) per ordinary share based on the total number of issued shares excluding treasury shares of the issuer at the end of the current financial period reported on; and immediately preceding financial year.

	<u>Group</u>		Com	<u>ipany</u>
	Dec-13	Mar-13	Dec-13	Mar-13
Net asset value per ordinary share based on issued share capital of the Company at the end of the financial period (cents)	12.26	12.34	12.20	12.48

(8) Review of the performance of the group.

3Q FY2014

The Group's revenue for 3Q FY2014 was S\$14.7 million, a decrease of S\$3.5 million or 19.3% as compared to 3Q FY2013 mainly due to the lower revenue from Singapore Phone Directories partly offset by revenue from Singapore River Explorer.

Total expenses at S\$9.1 million were S\$122.0 million lower than the corresponding quarter last year due to absence of one-off expenses attributed to restructuring costs of S\$0.9 million and an impairment of intangible assets of S\$122.0 million in the prior corresponding period. Excluding these one off expenses, total expenses for 3Q FY2014 were S\$0.9 million higher than 3Q FY2013 mainly because of advertising and promotion expenses for the launch of CallMyName application and technical and licensing fees for Singapore River Explorer .

The Group's results were also supported by share of profit contributions from associates of S\$1.7m compared to a loss of S\$0.1m in 3Q FY2013, arising mainly from the Group's investment in Yamada Green Resources Limited ("Yamada") in August 2013.

As a result, the Group posted a net profit of S\$6.8 million in 3Q FY2014 compared to a net loss of S\$114.1 million in 3Q FY2013.

Nine months ended 31 December 2013

The Group's revenue of S\$23.2 million was lower by S\$2.4 million or 9.4% as compared to the corresponding period last year mainly due to the lower revenue from Singapore Phone Directories, partly offset by the increase in revenue from Singapore River Explorer.

Total expenses of \$\$20.6 million were \$\$124.4 million lower than the corresponding period last year due to one off expenses mentioned above. Excluding these one off expenses, total expenses for the nine months ended 31 December 2013 were \$\$1.5 million lower than the corresponding period last year mainly because of lower staff costs.

Consequently, the Group posted a net profit of \$\$5.2 million for the nine months ended 31 December 2013 as compared to a net loss of \$\$118.1 million for the corresponding period last year. Excluding the one off expenses, the Group's net profit for the nine months ended 31 December 2013 was \$\$0.4 million higher than the corresponding period last year mainly because of lower staff costs.

Statement of financial position and Statement of cash flows for the Group

The Group's cash and cash equivalents decreased by \$\$3.9 million from 31 March 2013 to close at \$\$5.9 million as at 31 December 2013 due mainly to the investment in associated company Yamada which was funded by proceeds from the share placement, the share swap and the Group's cash resources.

Trade and other receivables of S\$12.0 million as at 31 December 2013 were higher by S\$3.4 million as compared to 31 March 2013 mainly due to invoicing of the print directories published in 3Q FY2014. Other current assets increased from S\$0.7 million to S\$4.4 million mainly because of S\$4.1 million deposit paid for the proposed acquisition of the global intellectual property rights, master franchisor rights and supply chain business of Gloria Jean's brand and It's A Grind brand.

The Group's net assets closed at S\$83.2 million as at 31 December 2013, an increase of S\$21.9 million compared to S\$61.3 million as at 31 March 2013. The increase was due to the placement of 99.9 million new shares completed in June 2013 and the issue of 82.2 million new shares as swap consideration for 41.1 million shares in Yamada in August 2013 as well as the net profit retained for 9M FY2014.

(9) Where a forecast, or a prospect statement, has been previously disclosed to shareholders, any variance between it and the actual results.

No forecast or a prospect statement had been previously disclosed to shareholders.

(10) A commentary at the date of the announcement of the significant trends and competitive conditions of the industry in which the group operates and any known factors or events that may affect the group in the next reporting period and the next 12 months.

The Company announced on 19 December 2013 that it has entered into a conditional sale and purchase agreement with Tea & Coffee Traders Pty Ltd acting as trustee for the Saleh Family Trust to acquire the global intellectual property rights, master franchisor rights and supply chain business of Gloria Jean's brand and It's A Grind brand.

The proposed acquisition is a continuation of the Company's stated strategy to diversify and invest in the food and beverage sector. Gloria Jean's Coffees is a leading specialty coffee and coffee house chain with over 800 coffee houses across 39 countries worldwide and the Company believes there is significant potential for further expansion of the brand in Asia, especially China. This proposed acquisition is an opportunity for the Company to acquire a leading global coffee business with growth potential and provide the Company with a platform to tap on the growing coffee-drinking trend in Asia.

The proposed acquisition is subject to regulatory and shareholders' approval. If the acquisition is approved and completed, the Company expects the acquisition to enhance shareholders value and contribute meaningfully to the Group's results post completion.

(11) Dividends

Not applicable.

(12) If no dividend has been declared (recommended), a statement to that effect.

No dividend has been declared or recommended for the third quarter ended 31 December 2013.

(13) Confirmation pursuant to Rule 920(1)(a)(ii) of the Listing Manual

There was no general mandate obtained for interested person transactions for the financial period ended 31 December 2013.

(14) Confirmation pursuant to Rule 705(5) of the Listing Manual

The Board of Directors hereby confirm that, to the best of their knowledge, nothing has come to their attention which may render the unaudited interim financial results of the Group and the Company for the third quarter ended 31 December 2013 to be false or misleading in any material aspect.

BY ORDER OF THE BOARD

Lee Wei Hsiung Company Secretary

07 February 2014