## 31. Events occurring after balance sheet date

Investigation by the Commercial Affairs Department

In April 2014, the Company with five other wholly-owned subsidiaries of the Company and two funds (including two subsidiaries of one of the funds) that are managed by a subsidiary of the Company, were served notices by the Commercial Affairs Department of the Singapore Police Force ("CAD") for an investigation into an offence under the Securities and Futures Act, Cap 289, which required the Company and those entities to provide CAD with access to certain data. Since then, the Company has been cooperating fully with CAD in its investigation. CAD has not provided the Company with details of its investigation.

In view of the ongoing investigation by CAD, at the date of this report, the directors are unable to ascertain the impact, if any, to the Company and the Group, and to their ongoing business operations, and furthermore, the implications of such investigation, if any, to the Group and the Company's financial statements for the financial year ended 31 December 2013.